

Chairperson's Report  
North & West Yorkshire Association for Spina Bifida & Hydrocephalus

This Reports covers the period January 2021 – December 2021

### Governance and Staffing

The board continue to contract **Katy Raven** and has increase her hourly rate and hours worked.

During this year, the board has continued to encourage members to join 'Friends of North & West Yorkshire ASBAH' and to look for new Trustees especially a Treasurer and Hon Secretary as both have indicated a wish to stand down in 2022.

Due to getting a successful Lottery Community Grant to start January 2022 we were able to engage a Bookkeeper, **Jody Kendall**. Therefore, **Martyn Weller** could relinquish the need to do the bookkeeping and stay on as the Treasurer. Also, we changed **Katy Raven's** employment status from self-employed to employed by NWY ASBAH. WE also appointed three new staff members as Team Leaders & Support Workers on part time hours as from January 22. This will help to develop and maintain our contact with our members and services.

### Projects and Activities

**Katy** has continued to develop the befriending scheme and networking with other organisations as well as proactively looking for funds, such as the Lottery Community Grant as well as smaller grants. In August, the association rented an office to enable Katy and the association to have a base for working from.

We continued with our Zoom quizzes and weekly chats, contacting the members via email, telephone, Newslink quarterly newsletter, Facebook, and the Website.

Once we where able to meet up safely we held our first face to face meeting for those that felt safe to come. We meet in Golden Acre Park for a bring your own picnic in July. Nine members joined us. Following this a group met a Leeds Dock giving opportunity to visit the Royal Armouries, sit and chat, followed by Pizza Express. In December we held a Christmas Party and a Bowling trip. All following the Covid guidance at the time.

My Special Thanks go to **Katy** for her foresight to how to develop the Association for the future. Her continued dedication and support to the members and Trustees.

I also Thank all the Trustees for their ongoing support and continued involvement in running NWY ASBAH. In particular, **Martyn** our Treasurer

Chairperson's Report  
North & West Yorkshire Association for Spina Bifida & Hydrocephalus

for his dedication to keep our finances and the bookkeeping in good order, and **Jo** for her work as Honorary Secretary.

Once again, my grateful thanks go to our, **President: Michael Booth** and **Patrons: Peter Corry, John Gooden,** and **Kate Wildig** for their continued support of NWY ASBAH.

Joan Pheasant, Chairperson, 9/7/22

**NORTH AND WEST YORKSHIRE ASSOCIATION  
FOR SPINA BIFIDA AND HYDROCEPHALUS**

**UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Trustees**

Joan Pheasant (Chair)  
Martyn Weller (Treasurer)  
Alison Barker  
Jo Baxter (Hon. Secretary)  
Jane Hart  
Judith Slade  
Oliver Loudon (appointed 9<sup>th</sup> June 2021)

### **Charity number**

252129

### **Principal address**

28B The Grove  
Ilkley  
West Yorkshire  
LS29 9EE

### **Independent examiner**

J Kendall ACA  
8 Craiglands Park  
Ilkley  
LS29 8SX

### **Bankers**

Yorkshire Bank plc  
20 Merrion Way  
Leeds  
West Yorkshire  
LS2 8NZ

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

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# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The charity was registered on 4 March 1968 and followed the rules first adopted on 28 October 1967 and the constitution which has since been amended on 28 March 1985 and 27 March 2007. The constitution was revised during 2018 to take out the need for an AGM.

### **Objects and Principal Activities**

The charity was established for the care, welfare, interest, treatment, education and advancement of persons suffering from Spina Bifida or Hydrocephalus or allied or related disorders.

The Association provides direct assistance to children and adults with Spina Bifida and/or Hydrocephalus and their parents/carers within North and West Yorkshire. We provide welfare grants, subsidised holidays and mutual support through activities, outings, workshops and seminars.

### **Reserves Policy**

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads at any one time, currently £22,000.

### **Financial Review**

Overall at the end of the financial year the reserves of the charity amounted to £39,437 (2020: £14,392). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a deficit of £25,045 (2020 deficit of £3,476) but overall income in the year increased from £9,444 to £39,364, as a result of the grant income.

Unrestricted, non specific reserves now amount to £24,962 (2020: £10,659) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £14,275, an increase of £10,742 from the previous year and this money remains committed to be spent on specific projects and activities.

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the board on 29<sup>th</sup> June 2022

A handwritten signature in dark ink, appearing to read 'Martyn Weller', is written on a light-colored rectangular piece of paper.

Martyn Weller  
Trustee

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

---

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**J Kendall ACA**

8 Craiglands  
Park  
Ilkley  
LS29 8SX

Dated: 6<sup>th</sup> July 2022

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>                      |       |                            |                          |                    |                    |
| Donations                          |       | 8,869                      | -                        | 8,869              | 1,255              |
| Activities                         |       | -                          | -                        | -                  | 266                |
| Grants receivable                  | 2     | 16,000                     | 14,475                   | 30,475             | 7,900              |
| Interest receivable                |       | 20                         | -                        | 20                 | 23                 |
| <b>Total incoming resources</b>    |       | <b>24,889</b>              | <b>14,475</b>            | <b>39,364</b>      | <b>9,444</b>       |
| <b>Expenditure</b>                 |       |                            |                          |                    |                    |
| Charitable activities              | 3     | 10,586                     | 3,733                    | 14,319             | 12,920             |
| <b>Total expenditure</b>           |       | <b>10,586</b>              | <b>3,733</b>             | <b>14,319</b>      | <b>12,920</b>      |
| <b>Net (expenditure)/income</b>    |       |                            |                          |                    |                    |
| <b>Net movement in funds</b>       |       | <b>14,303</b>              | <b>10,742</b>            | <b>25,045</b>      | <b>(3,476)</b>     |
| Total funds brought forward        |       | 10,659                     | 3,733                    | 14,392             | 17,868             |
| <b>Total funds carried forward</b> |       | <b>24,962</b>              | <b>14,475</b>            | <b>39,437</b>      | <b>14,392</b>      |

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## BALANCE SHEET AS AT 31 DECEMBER 2021

|                                                           | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>2021<br>£ | Total funds<br>2020<br>£ |
|-----------------------------------------------------------|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Fixed assets</b>                                       |       |                            |                          |                          |                          |
| Tangible fixed assets                                     | 4     | -                          | -                        | -                        | 500                      |
| <b>Current assets</b>                                     |       |                            |                          |                          |                          |
| Cash at bank                                              |       | 24,740                     | 14,475                   | 39,215                   | 12,239                   |
| Debtors and Prepayments                                   |       | 1,713                      | -                        | 1,713                    | 1,713                    |
| <b>Total current assets</b>                               |       | 26,453                     | 14                       | 40,928                   | 13,952                   |
| <b>Total assets</b>                                       |       | 26,453                     | 14,475                   | 40,928                   | 14,452                   |
| <b>Creditors: amounts falling due<br/>within one year</b> |       | 1,491                      | -                        | 1,491                    | 60                       |
| <b>Total assets less current liabilities</b>              |       | 24,962                     | 14,475                   | 39,437                   | 14,392                   |
| <b>The funds of the charity</b>                           |       |                            |                          |                          |                          |
| Restricted funds                                          | 5     | -                          | 14,475                   | 14,475                   | 3,733                    |
| Unrestricted funds                                        |       | 24,962                     | -                        | 24,962                   | 10,659                   |
| <b>Total charity funds</b>                                |       | 24,962                     | 14,475                   | 39,437                   | 14,392                   |

The accounts were approved by the trustees on 29<sup>th</sup> June 2022

|                                                                                     |                                                                                      |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
|  |  |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|

Martyn Weller  
Trustee

Joan Pheasant  
Trustee

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

#### 1.2 Incoming resources

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

#### 1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

|           |           |                  |
|-----------|-----------|------------------|
| Equipment | 20% - 33% | reducing balance |
| Tramper   | 25%       | reducing balance |

#### 1.5 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity.  
Restricted funds are subject to specific conditions by donors as to how they may be used.

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Voluntary income

|                                 | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------|--------------------|--------------------|
| <b>Grants receivable</b>        |                    |                    |
| <b>Restricted projects</b>      |                    |                    |
| National Lottery Community Fund | 14,475             | -                  |
| Awards For All                  | -                  | 5,500              |
| Ilkley Round Table              | -                  | 800                |
| Sovereign Health Care           | -                  | 600                |
|                                 | <u>14,475</u>      | <u>6,900</u>       |
| <b>Unrestricted projects</b>    |                    |                    |
| Linden Charitable Trust         | 1,000              | 1,000              |
| Denton Trust                    | 5,000              |                    |
| Bettys                          | 5,000              |                    |
| Foyle Foundation                | 5,000              |                    |
|                                 | <u>16,000</u>      | <u>1,000</u>       |
|                                 | <u>30,475</u>      | <u>7,900</u>       |

### 3 Charitable activities

|                                  | 2021<br>£     | 2020<br>£     |
|----------------------------------|---------------|---------------|
| Admin costs                      | 9,812         | 6,981         |
| Rent                             | 1,200         |               |
| Projects                         | 519           | 259           |
| Travel                           | 33            | 14            |
| Insurance                        | 514           | 514           |
| Training                         | -             | 5             |
| Tramper Repairs                  | -             | 34            |
| Advertising and publicity        | 192           | 227           |
| Memberships                      | 506           | 364           |
| Printing, postage and stationery | 840           | 979           |
| Volunteer costs                  | 203           | 27            |
| Bookkeeping and related costs    | -             | 1,492         |
| Independent examination fee      | -             | 60            |
| Depreciation                     | 500           | 1,964         |
|                                  | <u>14,319</u> | <u>12,920</u> |

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Tangible fixed assets

|                            | Tramper<br>£ | Total<br>£ |
|----------------------------|--------------|------------|
| <b>Net book value/cost</b> |              |            |
| At 1 January 2021          | 500          | 500        |
| Depreciation               | 500          | 500        |
|                            | <hr/>        | <hr/>      |
| At 31 December 2021        | -            | -          |
|                            | <hr/>        | <hr/>      |

### 5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

#### Movement in funds

|                                 | Balance at<br>1 January<br>2021 | Incoming<br>Resources | Resources<br>Expended | Transfers<br>between<br>funds | Balance at<br>31<br>December<br>2021 |
|---------------------------------|---------------------------------|-----------------------|-----------------------|-------------------------------|--------------------------------------|
|                                 | £                               | £                     | £                     |                               | £                                    |
| National Lottery Community Fund | 2,952                           | -                     | (2,952)               | -                             | -                                    |
| Ilkley Round Table              | 781                             | -                     | (781)                 | -                             | -                                    |
| National Lottery Community Fund |                                 | 14,474                | -                     | -                             | 14,474                               |
|                                 | <hr/>                           | <hr/>                 | <hr/>                 | <hr/>                         | <hr/>                                |
|                                 | 3,733                           | 14,474                | (3,733)               | -                             | 14,474                               |
|                                 | <hr/>                           | <hr/>                 | <hr/>                 | <hr/>                         | <hr/>                                |

**NORTH AND WEST YORKSHIRE ASSOCIATION  
FOR SPINA BIFIDA AND HYDROCEPHALUS**

**UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Trustees**

Joan Pheasant (Chair)  
Martyn Weller (Treasurer)  
Alison Barker  
Jo Baxter (Hon. Secretary)  
Jane Hart  
Judith Slade  
Oliver Loudon (appointed 9<sup>th</sup> June 2021)

### **Charity number**

252129

### **Principal address**

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LS29 9EE

### **Independent examiner**

J Kendall ACA  
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### **Bankers**

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# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

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# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The charity was registered on 4 March 1968 and followed the rules first adopted on 28 October 1967 and the constitution which has since been amended on 28 March 1985 and 27 March 2007. The constitution was revised during 2018 to take out the need for an AGM.

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### **Reserves Policy**

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads at any one time, currently £22,000.

### **Financial Review**

Overall at the end of the financial year the reserves of the charity amounted to £39,437 (2020: £14,392). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a deficit of £25,045 (2020 deficit of £3,476) but overall income in the year increased from £9,444 to £39,364, as a result of the grant income.

Unrestricted, non specific reserves now amount to £24,962 (2020: £10,659) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £14,275, an increase of £10,742 from the previous year and this money remains committed to be spent on specific projects and activities.

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the board on 29<sup>th</sup> June 2022

A handwritten signature in dark ink, appearing to read 'Martyn Weller', is written on a light-colored rectangular piece of paper.

Martyn Weller  
Trustee

# **NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS**

---

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**J Kendall ACA**

8 Craiglands  
Park  
Ilkley  
LS29 8SX

Dated: 6<sup>th</sup> July 2022

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>                      |       |                            |                          |                    |                    |
| Donations                          |       | 8,869                      | -                        | 8,869              | 1,255              |
| Activities                         |       | -                          | -                        | -                  | 266                |
| Grants receivable                  | 2     | 16,000                     | 14,475                   | 30,475             | 7,900              |
| Interest receivable                |       | 20                         | -                        | 20                 | 23                 |
| <b>Total incoming resources</b>    |       | <b>24,889</b>              | <b>14,475</b>            | <b>39,364</b>      | <b>9,444</b>       |
| <b>Expenditure</b>                 |       |                            |                          |                    |                    |
| Charitable activities              | 3     | 10,586                     | 3,733                    | 14,319             | 12,920             |
| <b>Total expenditure</b>           |       | <b>10,586</b>              | <b>3,733</b>             | <b>14,319</b>      | <b>12,920</b>      |
| <b>Net (expenditure)/income</b>    |       |                            |                          |                    |                    |
| <b>Net movement in funds</b>       |       | <b>14,303</b>              | <b>10,742</b>            | <b>25,045</b>      | <b>(3,476)</b>     |
| Total funds brought forward        |       | 10,659                     | 3,733                    | 14,392             | 17,868             |
| <b>Total funds carried forward</b> |       | <b>24,962</b>              | <b>14,475</b>            | <b>39,437</b>      | <b>14,392</b>      |

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## BALANCE SHEET AS AT 31 DECEMBER 2021

|                                                           | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>2021<br>£ | Total funds<br>2020<br>£ |
|-----------------------------------------------------------|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Fixed assets</b>                                       |       |                            |                          |                          |                          |
| Tangible fixed assets                                     | 4     | -                          | -                        | -                        | 500                      |
| <b>Current assets</b>                                     |       |                            |                          |                          |                          |
| Cash at bank                                              |       | 24,740                     | 14,475                   | 39,215                   | 12,239                   |
| Debtors and Prepayments                                   |       | 1,713                      | -                        | 1,713                    | 1,713                    |
| <b>Total current assets</b>                               |       | 26,453                     | 14                       | 40,928                   | 13,952                   |
| <b>Total assets</b>                                       |       | 26,453                     | 14,475                   | 40,928                   | 14,452                   |
| <b>Creditors: amounts falling due<br/>within one year</b> |       | 1,491                      | -                        | 1,491                    | 60                       |
| <b>Total assets less current liabilities</b>              |       | 24,962                     | 14,475                   | 39,437                   | 14,392                   |
| <b>The funds of the charity</b>                           |       |                            |                          |                          |                          |
| Restricted funds                                          | 5     | -                          | 14,475                   | 14,475                   | 3,733                    |
| Unrestricted funds                                        |       | 24,962                     | -                        | 24,962                   | 10,659                   |
| <b>Total charity funds</b>                                |       | 24,962                     | 14,475                   | 39,437                   | 14,392                   |

The accounts were approved by the trustees on 29<sup>th</sup> June 2022

|                                                                                     |                                                                                      |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
|  |  |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|

Martyn Weller  
Trustee

Joan Pheasant  
Trustee

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

#### 1.2 Incoming resources

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

#### 1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

|           |           |                  |
|-----------|-----------|------------------|
| Equipment | 20% - 33% | reducing balance |
| Tramper   | 25%       | reducing balance |

#### 1.5 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity.  
Restricted funds are subject to specific conditions by donors as to how they may be used.

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Voluntary income

|                                 | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------|--------------------|--------------------|
| <b>Grants receivable</b>        |                    |                    |
| <b>Restricted projects</b>      |                    |                    |
| National Lottery Community Fund | 14,475             | -                  |
| Awards For All                  | -                  | 5,500              |
| Ilkley Round Table              | -                  | 800                |
| Sovereign Health Care           | -                  | 600                |
|                                 | <u>14,475</u>      | <u>6,900</u>       |
| <b>Unrestricted projects</b>    |                    |                    |
| Linden Charitable Trust         | 1,000              | 1,000              |
| Denton Trust                    | 5,000              |                    |
| Bettys                          | 5,000              |                    |
| Foyle Foundation                | 5,000              |                    |
|                                 | <u>16,000</u>      | <u>1,000</u>       |
|                                 | <u>30,475</u>      | <u>7,900</u>       |

### 3 Charitable activities

|                                  | 2021<br>£     | 2020<br>£     |
|----------------------------------|---------------|---------------|
| Admin costs                      | 9,812         | 6,981         |
| Rent                             | 1,200         |               |
| Projects                         | 519           | 259           |
| Travel                           | 33            | 14            |
| Insurance                        | 514           | 514           |
| Training                         | -             | 5             |
| Tramper Repairs                  | -             | 34            |
| Advertising and publicity        | 192           | 227           |
| Memberships                      | 506           | 364           |
| Printing, postage and stationery | 840           | 979           |
| Volunteer costs                  | 203           | 27            |
| Bookkeeping and related costs    | -             | 1,492         |
| Independent examination fee      | -             | 60            |
| Depreciation                     | 500           | 1,964         |
|                                  | <u>14,319</u> | <u>12,920</u> |

# NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Tangible fixed assets

|                            | Tramper<br>£ | Total<br>£ |
|----------------------------|--------------|------------|
| <b>Net book value/cost</b> |              |            |
| At 1 January 2021          | 500          | 500        |
| Depreciation               | 500          | 500        |
|                            | <hr/>        | <hr/>      |
| At 31 December 2021        | -            | -          |
|                            | <hr/>        | <hr/>      |

### 5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

#### Movement in funds

|                                 | Balance at<br>1 January<br>2021 | Incoming<br>Resources | Resources<br>Expended | Transfers<br>between<br>funds | Balance at<br>31<br>December<br>2021 |
|---------------------------------|---------------------------------|-----------------------|-----------------------|-------------------------------|--------------------------------------|
|                                 | £                               | £                     | £                     |                               | £                                    |
| National Lottery Community Fund | 2,952                           | -                     | (2,952)               | -                             | -                                    |
| Ilkley Round Table              | 781                             | -                     | (781)                 | -                             | -                                    |
| National Lottery Community Fund |                                 | 14,474                | -                     | -                             | 14,474                               |
|                                 | <hr/>                           | <hr/>                 | <hr/>                 | <hr/>                         | <hr/>                                |
|                                 | 3,733                           | 14,474                | (3,733)               | -                             | 14,474                               |
|                                 | <hr/>                           | <hr/>                 | <hr/>                 | <hr/>                         | <hr/>                                |