

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

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

Charity number

252129

Principal address

28B The Grove
Ilkley
West Yorkshire
LS29 9EE

Independent examiner

Michael Daly

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 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

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.

Financial Review

Overall, at the end of the financial year the reserves of the charity amounted to £47,081 (2021: £39,437). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a profit of £7,644 (2021 profit of £25,045) but overall income in the year increased from £39,364 to £60,185, as a result of the grant income.

Unrestricted reserves now amount to £39,692 (2021: £24,962) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £7,389, a reduction from £14,275 the previous year reflecting the use of funds relating to their specific purpose.

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).

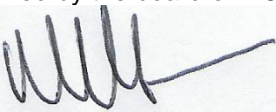
The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts 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 16th October 2023



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 2022 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.

M E Day
Dated: 20TH OCTOBER 2023

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

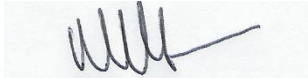

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income					
Donations		16,668	-	16,668	8,869
Grants receivable	2	-	43,424	43,424	30,475
Interest receivable		94	-	94	20
Total incoming resources		16,762	43,424	60,185	39,364
Expenditure					
Charitable activities	3	2,032	50,509	52,541	14,319
Total expenditure		2,032	50,509	52,541	14,319
Net (expenditure)/income		14,730	(7,086)	7,644	25,045
Net movement in funds		14,730	(7,086)	7,644	25,045
Total funds brought forward		24,962	14,475	39,437	14,392
Total funds carried forward		39,692	7,389	47,081	39,437

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Current assets					
Cash at bank		37,699	9,453	47,152	39,215
Debtors and Prepayments		1,993	-	1,993	1,713
Total current assets		26,453	-	40,928	40,928
Total assets		26,453	9,453	49,145	40,928
Creditors: amounts falling due within one year		-	2,064	2,064	1,491
Total assets less current liabilities		39,692	7,389	47,081	39,437
The funds of the charity					
Restricted funds	5	-	7,389	7,389	14,475
Unrestricted funds		39,692	-	39,692	24,962
Total charity funds		39,692	7,389	47,081	39,437

The accounts were approved by the trustees on 16th October 2023

	
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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 2022

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% straight line
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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 2022

2	Voluntary income	Total 2022 £	Total 2021 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	43,424	14,475
		<u>43,424</u>	<u>14,475</u>
	Unrestricted projects		
	Linden Charitable Trust	-	1,000
	Denton Trust	-	5,000
	Bettys	-	5,000
	Foyle Foundation	-	5,000
		<u>-</u>	<u>16,000</u>
		<u>43,424</u>	<u>30,475</u>
2	Charitable activities	2022	2021
	Unrestricted Projects	£	£
	Staff and Freelance costs	2,032	9,812
	Rent	-	1,200
	Projects	-	519
	Travel	-	33
	Insurance	-	514
	Training	-	-
	Advertising and publicity	-	192
	Memberships	-	506
	Printing, postage and stationery	-	840
	Volunteer costs	-	203
	Bookkeeping and related costs	-	-
	Independent examination fee	-	-
	Depreciation	-	500
		<u>2,032</u>	<u>14,319</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities (ctd)	2022	2021
Restricted Projects	£	£
Staff costs	35,163	-
Staff expenses	1,008	-
Rent	3,600	-
Overheads/utilities	370	-
Activities	1,567	-
Conference	1,446	-
Travel	763	-
Insurance	564	-
Equipment	1,196	-
Training	382	-
Marketing	1,440	-
Office costs	1,486	-
Volunteer costs	504	-
Professional Fees	1,020	-
Independent examination fee	-	-
	<u>50,509</u>	<u>-</u>
4 Staff Costs	2022	2021
	£	£
Salaries and wages	36,476	-
Social Security costs	-	-
Employer contribution to pension scheme	521	-
Total	36,997	-
Other staff costs and expenses	198	-
Total staff costs	<u>37,195</u>	<u>-</u>
Average number of staff	3	
Average FTE's	1	
Highest paid employee is paid below £30,000		

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 1 January 2022	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2022
	£	£	£		£
National Lottery Community Fund	14,474	43,424	50,509	-	7,389
	14,474	43,424	50,509	-	7,389

Movement in funds

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

National Lottery Community Fund

Funding to support the project to create a more proactive framework for the organisation to deliver its mission for new and existing users.