

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

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Joan Pheasant (Chair)
Donna Farmery (Treasurer) (appointed 19th February 2024)
Martyn Weller (Treasurer) (Resigned 19th February 2024)
Alison Barker
Jane Hart
Judith Slade
Oliver Loudon (appointed 9th June 2021)
Josh Porritt (appointed 30th June 2023)

Charity number

252129

Principal address

28B The Grove
Ilkley
West Yorkshire
LS29 9EE

Independent examiner

Micheal Daly

Bankers

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

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

CONTENTS

	Page
Trustees report	4 – 6
Independent accountants' report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 - 13

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and accounts for the year ended 31 December 2023.

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.

Chair's Report

In the past year, we have made significant strides in building our team of Support Workers, while also focusing on expanding our membership and increasing our event offerings. This progress has been largely facilitated by the generous funding from the National Lottery grant, which has allowed us to plan regular events as well as expand the type of events and interactions we can organise. As a small charity governed by a dedicated board of trustees, we have broadened our skills to include management of staff to enable us to deliver the events.

Key Outcomes:

- **Enhanced Support Team:** Successfully recruited new Support Workers, and enhanced our staff recruitment and management processes to support future expansion.
- **Increased Membership:** Welcomed new members through telephone befriending and in-person contact at hospital clinics, contributing to our community growth.
- **Event Expansion:** Expanded our event offering to include a combination of telephone, on-line and face-to-face events which provide opportunities for our members to engage with NWY ASBAH staff and other members in a way that is appropriate for their particular circumstances.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

Chair's Report (continued)

Looking ahead to 2024, our priorities include:

- **Delivering a Community Conference:** Planning and executing a conference that meets the needs of our members, with a combination of information sessions, talks by members with lived experience of spina bifida and/or hydrocephalus, advice on healthy living, product demonstrations, exercise, social interaction and an opportunity to take part in a sporting activity.
- **Attracting and Retaining a Core Team:** Establishing a stable team of four Support Workers, under the leadership of our Project Manager and Fundraiser.
- **Broadening Our Trustee Base:** Engaging new trustees who bring valuable skills to expand our ability to support our growing organisation. and capacity to fill our resource gaps.
- **Reviewing Core Processes:** Conducting a comprehensive review of our policies to identify best practices that enhance our effectiveness and efficiency.

Together, we can build on our success and continue to make a meaningful impact in our community.

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 £38,000

Financial Review

Overall at the end of the financial year the reserves of the charity amounted to £68,450 (2022: £47,081). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a surplus of £21,369 (2022 surplus of £7,644), overall income in the year increased from £60,185 to £96,088, as a result of the grant income.

Unrestricted, non specific reserves now amount to £59,380 (2022: £39,692) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £9,070, an increase of £1,681 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 2023

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 31st October 2024

D Farmery

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 2023 which are set out on pages 8 to 13.

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 Daly
9th SEPTEMBER 2024.

M Daly
FCCA

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income					
Donations		19,894	-	19,894	16,668
Grants receivable	2	-	75,746	75,746	43,424
Interest receivable		448	-	448	94
Total incoming resources		20,342	75,746	96,088	60,185
Expenditure					
Charitable activities	3	654	74,065	74,719	52,541
Total expenditure		654	74,065	74,719	52,541
Net (expenditure)/income		19,688	1,681	21,369	7,644
Net movement in funds		19,688	1,681	21,369	7,644
Total funds brought forward		39,692	7,389	47,081	39,437
Total funds carried forward		59,380	9,070	68,450	47,081

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Current assets					
Cash at bank		63,885	9,070	72,955	47,152
Debtors and Prepayments		713	-	713	1,993
Total current assets		64,598	-	73,668	49,145
Total assets		64,598	9,070	73,668	49,145
Creditors: amounts falling due within one year		5,218	-	5,218	2,064
Total assets less current liabilities		59,380	9,070	68,450	47,081
The funds of the charity					
Restricted funds	5	-	9,070	9,070	7,389
Unrestricted funds		59,380	-	59,380	39,692
Total charity funds		59,380	9,070	68,450	47,081

The accounts were approved by the trustees on 31st October 2024

Donna Farmery
Trustee

Joan Pheasant
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 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 2023

2	Voluntary income	Total 2023 £	Total 2022 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	72,046	43,424
	Community Foundation	1,700	
	Sovereign Healthcare	2,000	
		<u>75,746</u>	<u>43,424</u>
2	Charitable activities	2023	2022
	Unrestricted Projects	£	£
	Staff and Freelance costs	-	2,032
	Rent	-	-
	Projects	-	-
	Travel	-	-
	Insurance	-	-
	Training	-	-
	Advertising and publicity	30	-
	Memberships	-	-
	Printing, postage and stationery	-	-
	Project costs	624	-
	Bookkeeping and related costs	-	-
	Independent examination fee	-	-
	Depreciation	-	-
		<u>654</u>	<u>2,032</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

12
8.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities (ctd)

Restricted Projects

	2023	2022
	£	£
Staff costs	55,867	35,163
Staff expenses	1,595	1,008
Rent	4,533	3,600
Overheads/utilities	303	370
Activities	4,138	1,567
Conference	-	1,446
Travel	1,784	763
Insurance	605	564
Equipment	-	1,196
Training	531	382
Marketing	904	1,440
Office costs	1,142	1,486
Volunteer costs	1,203	504
Professional Fees	1,460	1,020
Independent examination fee	-	-
	<u>74,065</u>	<u>50,509</u>

4 Staff Costs

	2023	2022
	£	£
Salaries and wages	54,827	34,444
Social Security costs	-	-
Employer contribution to pension scheme	894	521
Total	<u>55,721</u>	<u>34,965</u>
Other staff costs and expenses	146	198
Total staff costs	<u>55,867</u>	<u>35,163</u>

Average number of staff	4	3
Average FTE's	0.4	-

Highest paid employee is was paid £36,327 (2022: £25,240).

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2023
	£	£	£		£
National Lottery Community Fund	7,389	72,046	74,065	-	5,370
Sovereign Healthcare	-	2,000	-		2,000
Community Foundation	-	1,700			1,700
	7,389	75,746	74,065	-	9,070

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

5 Donations

	2023	2022
Calderdale ASBAH	13,167	-
Charles and Elsie Trust	5,000	-
Scope	-	10,444
Other donations	1,727	6,224
	<u>19,894</u>	<u>16,668</u>