

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

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Joan Pheasant (Chair) Donna Farmery (Treasurer) (appointed 19 th February 2024) Martyn Weller (Treasurer) (Resigned 19 th February 2024) Alison Barker Jane Hart Judith Slade (resigned 3 rd March 2025) Oliver Loudon (resigned 7 th September 2024) Josh Porritt
Charity number	252129
Principal address	30 Nightingale Walk BINGLEY West Yorkshire BD16 3QB
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 2024

The Trustees present their report and accounts for the year ended 31 December 2024.

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

Projects and Activities

We are continuing our programme of activities, which our members, their siblings, parents, and carers have greatly enjoyed, thanks to Lottery funding. In 2024, we organised several bowling sessions that were popular and in demand among our members. Each month, we hold Craft and Chat sessions that are consistently joined by six adults along with their carers. Where we do flower arranging, fabric painting alongside many other activities it is great to see how the members look forward to meeting each. We run Coffee morning, Meals out, our winter party as well as other meet ups.

We continued with our Zoom chats, and to contact the members via email, telephone on a regular basis when requested,

Our annual conference took place on 18th May 2024 entitled Living Well. The event attracted a strong turnout, including members as well as their families and carers. There was an interesting programme delivered by health professionals including Sitting and Standing; Catheter Care; Pressure sore management; Health Eating; The importance of moving as part of your wellbeing. Further talks covered the importance of good connection and friendship involving a parent and son alongside a guest speaker; Looking after your Mental Health; Feeling good through volunteering and fundraising; and one of our trustees and a peer on Ability, Beyond, Disability. This provides ample opportunity to engage in conversation, making new friends and renew old friendships.

The event received positive feedback from participants, who also suggested topics to cover in the future.

Grants We continue to provide help with transport to our events by means of minibuses or taxis or help with petrol if required.

The Project Manager continues to network with other organisations as well as proactively looking and applying for funds, to complement the Lottery Community Grant as well as other smaller grants. She was successful in receiving a Postcode Lottery grant. We have also received other gifts from legacies. The Management, Finance, and Governance Groups have effectively reviewed our policies over the past year. During this time, all Trustees have been looking to future proofing NWY ASBAH with meetings to discuss this and talks with SHINE the national organisation to see how they could help.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Thank you to all the Trustees for their ongoing support and continued involvement in running NWY ASBAH. To **Donna** and **Jody** for their dedication in keeping our finances and the bookkeeping in good order. Sincere thanks to **Jane** and **Alison** for your continued support throughout the year. Thank you, **Josh**, for your continued efforts to stay up to date with our technology, new email addresses, and the website. Thanks to **Katy** for her on going work supporting the support workers and members, sort out our activities and her continued support of Trustees.

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.

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 £103,562 (2023: £68,450). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a surplus of £35,012 (2023 surplus of £21,369), overall income in the year increased from £96,088 to £124,745, as a result of the grant income.

Unrestricted, non specific reserves now amount to £62,473 (2023: £59,380) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £41,089, an increase of £32,019 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 2024

Statement of Trustees' Responsibilities

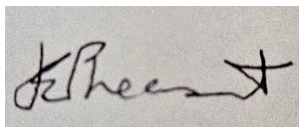
The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 2025

J Pheasant

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 2024 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.

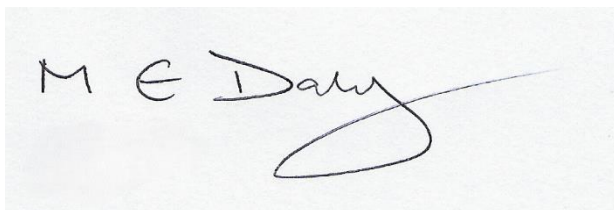
Basis of independent examiner's report

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



27th October 2025

M Daly
FCCA

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income					
Donations		2,172	-	2,172	19,894
Grants receivable	2	-	121,652	121,652	75,746
Interest receivable		921	-	921	448
Total incoming resources		3,093	121,652	124,745	96,088
Expenditure					
Charitable activities	3	-	89,633	89,633	74,719
Total expenditure		-	89,633	89,633	74,719
Net (expenditure)/income					
Net movement in funds		3,093	32,019	35,112	21,369
Total funds brought forward		59,380	9,070	68,450	47,081
Total funds carried forward		62,473	41,089	103,562	68,450

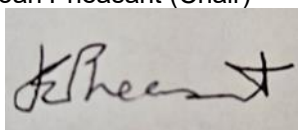
NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Current assets					
Cash at bank		62,473	44,178	106,651	72,955
Debtors and Prepayments		-	-	-	713
Total current assets		62,473	44,178	106,651	73,668
Total assets		62,473	44,178	106,651	73,668
Creditors: amounts falling due within one year			3,089	3,089	5,218
Total assets less current liabilities		62,473	41,089	103,562	68,450
The funds of the charity					
Restricted funds	5	-	41,089	41,089	9,070
Unrestricted funds		62,473	-	62,473	59,380
Total charity funds		62,473	41,089	103,562	68,450

The accounts were approved by the trustees on 31st October 2025

Joan Pheasant (Chair)



NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

2 Voluntary income

	Total 2024 £	Total 2023 £
Grants receivable		
Restricted projects		
National Lottery Community Fund	120,652	72,046
The Headley Foundation	1,000	-
Community Foundation	-	1,700
Sovereign Healthcare	-	2,000
	<u>121,652</u>	<u>75,746</u>

2 Charitable activities

	2024	2023
Unrestricted Projects		
	£	£
Staff and Freelance costs	-	-
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>-</u>	<u>654</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 2024

3 Charitable activities (ctd)

Restricted Projects

	2024	2023
	£	£
Staff costs	67,873	55,867
Staff expenses	1,522	1,595
Rent	4,839	4,533
Overheads/utilities	746	303
Activities	2,574	4,138
Conference	4,187	-
Travel	2,524	1,784
Insurance	680	605
Equipment	301	-
Training	310	531
Marketing	1,035	904
Office costs	775	1,142
Volunteer costs	1,127	1,203
Professional Fees	1,140	1,460
Independent examination fee	-	-
	<u>89,633</u>	<u>74,065</u>

4 Staff Costs

	2024	2023
	£	£
Salaries and wages	66,666	54,827
Social Security costs	-	-
Employer contribution to pension scheme	1,094	894
Total	<u>67,760</u>	<u>55,721</u>
Other staff costs and expenses	113	146
Total staff costs	<u>67,873</u>	<u>55,867</u>

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

Highest paid employee is was paid £39,678 (2022: £36,327).

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
National Lottery Community Fund	5,370	120,652	87,933	-	38,089
The Headley Foundation	-	1,000	-	-	1,000
Sovereign Healthcare	2,000	-	-	-	2,000
Community Foundation	1,700	-	1,700	-	-
	9,070	121,652	89,633	-	41,089

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

5 Donations

	2024	2023
Calderdale ASBAH	-	13,167
Charles and Elsie Trust	-	5,000
Scope	-	-
Other donations	2,173	1,727
	<u>2,173</u>	<u>19,894</u>