

REGISTERED COMPANY NUMBER: 10994693 (England and Wales)
REGISTERED CHARITY NUMBER: 1175032



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

Ashdown Hurrey
Chartered Accountant & Business Advisers
20 Havelock Road
Hastings
East Sussex
TN34 1BP

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are defined in clause 3 of the articles of association as:

The objects of the Association are the relief of persons who have spina bifida and/or hydrocephalus or allied or related disorders who are resident or were formerly resident in the counties of East and West Sussex and adjacent areas by providing for their care, welfare, treatment, education and integration into society.

The charity's mission statement is "Our mission is to support all people in Sussex affected by spina bifida, hydrocephalus and other related conditions to achieve their potential, whilst promoting understanding of, and respect for, those with these conditions."

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing the services described below under "Meeting Objectives".

Grant making

Sasbah changed its policy on welfare grants in 2013 to reflect the fact that assistance to members may be given in finding grants for welfare purposes from outside bodies, but that welfare grants to individuals will not be made by Sasbah itself.

ACHIEVEMENT AND PERFORMANCE

The charity works to achieve its objectives in the following ways, which are further described in the Impact Report (q.v.). In planning activities the trustees have given due regard to the Charity Commission's guidance on public benefit.

Meeting Objectives

The charity meets its objectives and public benefit duties by providing services to groups and to individuals as listed below.

Services to Groups

- Day events: 309 were held, including sports, games, meals out, theatre trips and crafts.
- 45 Meetings of local support groups were held around the county, enabling service users, families and staff to meet each informally.
- Bourne Free Youth Club in Eastbourne is run by Sasbah and met fortnightly open to those with any physical and/or learning disability. This also became a fortnightly online group throughout the year.
- 36 people with disabilities attended a well established social enterprise providing work experience to service users, and employing a centre manager and a training & development officer. Contracts of work were completed by staff and volunteers and service users.
- 248 online support groups were delivered throughout the year including bingo, art, cookery, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.
- Our youth development programme included 3 residential breaks.

Services to Individuals

- Personal service provided to over 500 service users and a further 500 plus of their families or carers.
- Advisers gave individual support and advice on benefits, finance, health, education, accommodation, transport, relationships, care issues etc.
- Assistance was provided in finding external funds to benefit service user's welfare.
- An NHS Clinic at Chailey Clinical Services was run in partnership with Sasbah, and Sasbah provided an adviser.
- Family support linked families to share experiences, make them more resilient and to support them in their caring duties.
- Newsletter was widely distributed in 2023. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk was updated and rebranded in 2019, this has been maintained.
- Gun Hill Centre was used for social enterprise activity and provided an activity base and point of contact.
- Sasbah's Adviser service supported many people in Sussex affected by reductions in government support.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Sources

Funding is attracted from many sources including trusts, county councils and other local authorities. Major funders are listed in the notes to the accounts. Active fundraising is maintained in the community, including collections and events. SASBAH staff includes a fundraiser and community development worker who organise grant applications and fundraising activities. Sasbah Christmas cards are distributed by Saspire. The pandemic had a major effect on this and in 2023 most funds were sourced from grant providers and the Government via the many emergency pots that emerged.

Performance

Income has been sustained during the year despite a difficult fundraising climate; we have continued to maintain a good relationship with trusts and foundations to whom we are well known. Planned services and activities have been continued and developed, and reserves have been maintained. The charity endeavours to recover some overhead costs within service grants, using full cost recovery procedures. The budget for 2024 has been approved.

Investment policy

The charity does not have any investments other than cash deposits.

Reserves policy

In accordance with CC19 the Trustees have adopted the following policy:

The charity needs to hold financial reserves in order to:

- assure continuity of support to those it benefits
- assure continuity of employment to its staff
- permit any changes needed to be made in an orderly manner
- provide some capacity to launch new projects

For these purposes the Trustees aim to hold monies equivalent to between 4 and 12 months average expenditure, overall and within each of the charity's projects. The Trustees will allocate or retain monies for each of the projects to achieve the above reserves level as funds become available. The Trustees will review the actual reserves level annually and reallocate funds accordingly.

Political Contributions

The charity does not make political contributions.

FUTURE PLANS

- To continue to develop our provision meeting the needs of our service users.
- To ensure that suitable activities and support are provided for older service users.
- To expand the activities of Saspire in house as a Sasbah service.
- To continue to develop new strategic and business plans for Sasbah.
- To maintain and where necessary to enhance existing service provision to meet service users' needs.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop on the hybrid style of support services that we have developed and to maintain the digital inclusion work we have created.
- Expand on our digital transformation as an organisation.
- Progress plans to look for a new head office - with the potential of buying our own property.
- Recruiting more trustees will be a focus for 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document of the charity, which was founded in 1965, is the Constitution adopted at its AGM in 1995 and amended in conjunction with the Charity Commission in April 1999. However in 2018 the charity was incorporated and so now has articles of association that were adopted on 1st January 2018. The Association is run by a Board of Trustees. The committee meets quarterly and includes adults with relevant skills and experience. All staff report to the Chief Executive Officer who in turn reports to the board.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The articles of association provides for a Chair elected for a term of office as determined by the Board of Trustees. There shall be at least three and no more than ten Trustees.

New trustees are chosen to ensure representation of related interests, and appropriate skills and experience. They may be co-opted by the trustee committee prior to meetings and on an ongoing basis. New trustees are introduced to the trustee body and to the staff, and are provided with a handbook containing the articles of association, policy manual and other reference material.

Risk Policy

The Trustees consider that the main areas of risk to the charity are data loss, external claims, income loss and personnel loss. The Trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. The Association maintains employer's and public liability insurance. The Trustees review the areas of risk and procedures annually to ensure that new risks are identified and that the exposure to risk is minimised.

Investment Powers

The trustees are empowered to invest widely under Clause 4 & 8 of the articles of association. However the charity does not hold sufficient funds to justify investments other than deposit and current bank accounts. Such accounts are chosen so as to balance convenience, security, reasonable interest, and good service, and to spread risk.

Volunteers

Over 60 volunteers assisted in fundraising, activities and events. Disclosure and Barring Service checks are obtained for volunteers where appropriate.

Management

- The Chief Executive Officer runs SASBAH with the Trustees.
- A handbook is maintained as a reference for staff and volunteers.
- Training is provided in spina bifida, hydrocephalus and related issues / conditions..
- Training is attended by staff, Trustees and volunteers locally and nationally, relating to SASBAH services, to charity management, legal compliance and to social enterprise.
- The reserves policy is reaffirmed annually by the Trustees.
- The risk assessment is reviewed periodically by the Trustees, and reaffirmed annually.
- Safeguarding is key to Sasbah's operation and training is undertaken annually by all.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10994693 (England and Wales)

Registered Charity number

1175032

Registered office

SASBAH Office
Units 5 & 6 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0LL

Trustees

M West
H Lewis
C Kirby
T McDermott-Roe
I Wooler

Company Secretary

R Sanglaji

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S R Sampson BFP FCA FCIE DChA
Ashdown Hurrey
Chartered Accountant & Business Advisers
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Advisers

Banks

NatWest, Carfax, Horsham, West Sussex, RH12 1YZ
CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4JQ
Virgin Money PLC, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Payroll

Aequitas Ltd, 1 Swan Wood Park, Gun Hill, Horam, TN21 0LL

Chief Executive

The senior employee is the Chief Executive Office, Romeen Sanglaji

Accountants

Ashdown Hurrey, Accountants & Business Advisers, 20 Havelock Rd, Hastings, East Sussex, TN34 1BP

Director and Company Secretary

Romeen Sanglaji

SASPIRE

Saspire Ltd was incorporated as a wholly owned subsidiary of SASBAH on 13th April 2010, company number 07221776. Since the incorporation of SASBAH this has become an in house SASBAH service. The company was struck off on 31 January 2023.

Activity

It is the aim of Saspire to provide work experience and personal development to SASBAH volunteers and service users. The two main long term sources of revenue are contracts with third parties for outsourced work and direct sale of products such as Christmas/greetings cards and other goods. This activity has been incorporated into SASBAH.

Approved by order of the board of trustees on 29 August 2024 and signed on its behalf by:



T McDermott-Roe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

Independent examiner's report to the trustees of The Sussex Association for Spina Bifida and Hydrocephalus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S R Sampson BFP FCA FCIE DChA
The Institute of Chartered Accountants in England and Wales

Ashdown Hurrey
Chartered Accountant & Business Advisers
20 Havelock Road
Hastings
East Sussex
TN34 1BP

29 August 2024

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	63,922	135,779	199,701	215,028
Other trading activities	4	28,848	-	28,848	27,673
Investment income	5	2,114	-	2,114	566
Total		<u>94,884</u>	<u>135,779</u>	<u>230,663</u>	<u>243,267</u>
EXPENDITURE ON					
Raising funds	6	24,065	-	24,065	20,008
Charitable activities					
Charitable Activities	7	96,930	128,374	225,304	204,241
Other	8	2,723	-	2,723	2,575
Total		<u>123,718</u>	<u>128,374</u>	<u>252,092</u>	<u>226,824</u>
NET INCOME/(EXPENDITURE)		(28,834)	7,405	(21,429)	16,443
RECONCILIATION OF FUNDS					
Total funds brought forward		253,104	23,000	276,104	259,661
TOTAL FUNDS CARRIED FORWARD		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>

The notes form part of these financial statements

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Investments	16	-	-	-	100
CURRENT ASSETS					
Debtors	17	5,571	-	5,571	7,002
Cash at bank		221,747	30,405	252,152	271,871
		<u>227,318</u>	<u>30,405</u>	<u>257,723</u>	<u>278,873</u>
CREDITORS					
Amounts falling due within one year	18	(3,048)	-	(3,048)	(2,869)
		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,004</u>
NET CURRENT ASSETS					
		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>
NET ASSETS					
		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>
FUNDS					
	19				
Unrestricted funds				224,270	253,104
Restricted funds				30,405	23,000
				<u>254,675</u>	<u>276,104</u>
TOTAL FUNDS					
				<u>254,675</u>	<u>276,104</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2024 and were signed on its behalf by:

T McDermott-Roe - Trustee

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. STATUTORY INFORMATION

The Sussex Association for Spina Bifida and Hydrocephalus is a private company, limited by guarantee, registered in England & Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Preparation of consolidated financial statements

The financial statements contain information about The Sussex Association for Spina Bifida and Hydrocephalus as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is reported gross with related costs disclosed separately under resources expended.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

As required by the Statement of Recommended Practice, investment assets are included at cost. Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the period in which they occur. It is the aim of the company for the investments held to provide an investment return to the charity.

Government Grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	19,319	-	19,319	18,083
Gift Aid	1,489	-	1,489	2,432
Fund Raising	1,765	-	1,765	610
Local Authority Grants	-	7,450	7,450	22,702
Trusts and Foundations	41,350	128,328	169,678	171,201
	<u>63,924</u>	<u>135,779</u>	<u>199,701</u>	<u>215,028</u>

4. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	10,213	4,999
Wallpaper samples & Christmas cards	18,635	22,674
	<u>28,848</u>	<u>27,673</u>

5. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	2,114	566
	<u>2,114</u>	<u>566</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. RAISING FUNDS

Raising donations and legacies

	31.12.23 £	31.12.22 £
Staff costs	14,772	14,787
Fundraising Event Costs	7,629	3,308
Christmas cards	1,664	1,913
	<u>24,065</u>	<u>20,008</u>

7. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fieldwork and Support	71,313	158,778	230,091	200,142
Insurance	2,398	-	2,398	2,227
Payroll & Bookkeeping Services	1,872	-	1,872	1872
	<u>75,583</u>	<u>158,778</u>	<u>234,361</u>	<u>204,241</u>

8. OTHER

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Support Costs - Finance	143	-	143	175
Governance Costs	2,580	-	2,580	2,400
	<u>2,723</u>	<u>-</u>	<u>2,723</u>	<u>2,575</u>

9. ACCOUNTANTS FEES

	31.12.23 £	31.12.22 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>2,400</u>	<u>2,400</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

	2023 £	2022 £
Amounts included under resources expended are:		
Direct Charitable (Direct Services & Support)	127,363	115,043
Fundraising	14,523	13,201
	<u>141,886</u>	<u>128,244</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Full Time	3	3
Part Time	7	6
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The number of full time equivalent staff during the year ended 31 December 2022 totalled 5.5 (Directly Charitable - 5, Fundraising, Publicity & Development - 0.5)

Staff costs contains the following items:

	2023 £	2022 £
Wages and salaries	137,131	124,463
Social security	4,754	4,781
	<u>141,885</u>	<u>128,244</u>
Employer's contribution to defined contribution pension schemes	2,557	2,410
	<u>144,442</u>	<u>130,654</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. COMPARATIVES (2022) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,375	144,653	215,028
Other trading activities	27,673	-	27,673
Investment income	566	-	566
Total	<u>98,614</u>	<u>144,653</u>	<u>243,267</u>
EXPENDITURE ON			
Raising funds	20,008	-	20,008
Charitable activities			
Charitable Activities	57,200	147,041	204,241
Other	2,575	-	2,575
Total	<u>79,783</u>	<u>147,041</u>	<u>226,824</u>
NET INCOME/(EXPENDITURE)	18,831	(2,388)	16,443
RECONCILIATION OF FUNDS			
Total funds brought forward	234,273	25,388	259,661
TOTAL FUNDS CARRIED FORWARD	<u><u>253,104</u></u>	<u><u>23,000</u></u>	<u><u>276,104</u></u>

13. RESTRICTED INCOME FUNDS

Within the charity's income as described in note 3 were funds for restricted purposes, the main items of which were as follows;

Purpose	Payee	£
Contribution towards the cost of services in certain geographic areas		
	Lewes Town Council	1,000
	Miss Pannett Charitable Trust	250
	Mrs A Lacy Tate Charitable Trust	1,000
	Isabel Blackman Foundation	3,000
	Francis and Eric Ford Charity Trust	500
	Longley Trust	800
	Sir Jules Thorn Charitable Trust-Ann Rylands Fund	2,500
Contribution towards the cost of services combating social isolation		
	Burgess Hill Town Council	300
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,500
	Crawley Borough Council	600
	Horsham District Community Lottery	500
	Brian Mitchell Charitable Settlement	2,000
	Woodroffe Benton Foundation	1,500
	Robert McAlpine	10,000
Contribution towards the cost of advisers, family & other services		
	Haywards Heath Town Council	250
	Postcode Society Trust	16,000
	Crawley Borough Council	400

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. RESTRICTED INCOME FUNDS - continued

	Horsham District Community Lottery	500
	Lewes District Council	1,900
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,000
	BDNA Trust	800
	SGN/CSE Safe and Warm Community Scheme	6,449
	Contribution towards the cost of the Bourne Free Club & youth development	
	Barbara Ward Children's Foundation	6,000
	Rowen Bentall Charitable Trust	250
	Focus Foundation	2,975
	Police Property Act Fund	500
	Prince of Wales Charitable Foundation	3,000
	Carmela & Ronnie Pignatelli Foundation	2,500
	Contribution towards activities, holidays, residential events & special activities	
	BBC Children In Need	10,000
	East Sussex County Council - Short Breaks	4,305
	Happy Days Children's Charity	1,500
	Shanly Foundation	3,000
	Gatwick Area Charitable Trust	1,000
	Hedley Foundation	2,000
	Joan Wilkinson Charitable Trust	1,000
	Bruce Wake Charitable Trust	3,000
	WO Street Charitable Trust	3,500
	Boshier Hinton Foundation	2,000
	Fonthill Foundation	1,500
	Bluespark Foundation	1,500
	East Sussex County Council - Life More Ordinary	2,000
	Contribution towards the work experience services of Saspire	
	Douglas Arter Foundation	500
	Patricia Routledge Foundation	2,000
	February Foundation	5,000
	Thomas Wall Trust	5,000
	John Lewis Foundation	19,000
	Total Restricted Income Funds	<u>135,779</u>

All such receipts were wholly expended during the year in accordance with the donors' wishes, except for the following which have been carried forward for expenditure in 2024.

	The Robert McAlpine Foundation	8,000
	Prince of Wales Charitable Foundation	2,000
	Crawley Borough Council	750
	Woodroffe Benton Foundation	1,250
	BDNA Trust	466
	SGN/CSE Safe and Warm Community Scheme	5,373
	February Foundation	2,900
	Thomas Wall Trust	3,333
	John Lewis Foundation	6,333
		<u>30,405</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. UNRESTRICTED INCOME FUNDS

Within the Charity's income as described in note 3 were funds for unrestricted purposes received from Trusts and Foundations, the main items of which were as follows:

	£
CM Keyser Charitable Trust	200
Murphy Neumann Charity	1,500
Louise Dobson Charitable Trust	50
Anonymous	500
Chalk Cliff Trust	5,000
Healey Family Charitable Trust	10,000
B&L Leach Family Trust	22,000
EF & MG Hall Charitable Trust	1,000
Marsh Charitable Trust	1,100
	<hr/>
	41,350
	<hr/> <hr/>

15. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY UNDERTAKING

The charity has one wholly owned subsidiary undertaking which was incorporated on 13 April 2010; Saspire Limited, registered office address: Units 5 & 6 Swan Wood Park, Gun Hill, Horam, East Sussex, TN21 0JS.

Saspire Limited was dormant at the start of the year and was struck off the Companies House Register on 31 January 2023.

16. FIXED ASSET INVESTMENTS

There are no investment assets outside the UK.

The cost of investment in subsidiary represents the cost of shares in the subsidiary undertaking Saspire Limited which is wholly owned and registered in England. The principal activity of the company is to be financially self sufficient and able to donate surplus revenue as "profits" to SASBAH.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	636	1,694
Amounts owed by group undertakings	-	531
Prepayments	4,935	4,777
	<hr/>	<hr/>
	5,571	7,002
	<hr/> <hr/>	<hr/> <hr/>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Accruals and deferred income	2,868	2,869
Accrued expenses	180	-
	<u>3,048</u>	<u>2,869</u>

19. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	33,104	(28,834)	4,270
Designated Fund	220,000	-	220,000
	<u>253,104</u>	<u>(28,834)</u>	<u>224,270</u>
Restricted funds			
Restricted Funds	23,000	7,405	30,405
	<u>276,104</u>	<u>(21,429)</u>	<u>254,675</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,884	(123,718)	(28,834)
Restricted funds			
Restricted Funds	135,779	(128,374)	7,405
	<u>230,663</u>	<u>(252,092)</u>	<u>(21,429)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	54,273	18,831	(40,000)	33,104
Designated Fund	180,000	-	40,000	220,000
	<u>234,273</u>	<u>18,831</u>	<u>-</u>	<u>253,104</u>
Restricted funds				
Restricted Funds	25,388	(2,388)	-	23,000
	<u>259,661</u>	<u>16,443</u>	<u>-</u>	<u>276,104</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,614	(79,783)	18,831
Restricted funds			
Restricted Funds	144,653	(147,041)	(2,388)
TOTAL FUNDS	<u>243,267</u>	<u>(226,824)</u>	<u>16,443</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	54,273	(10,003)	(40,000)	4,270
Designated Fund	180,000	-	40,000	220,000
	<u>234,273</u>	<u>(10,003)</u>	<u>-</u>	<u>224,270</u>
Restricted funds				
Restricted Funds	25,388	5,017	-	30,405
TOTAL FUNDS	<u>259,661</u>	<u>(4,986)</u>	<u>-</u>	<u>254,675</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,498	(203,501)	(10,003)
Restricted funds			
Restricted Funds	280,432	(275,415)	5,017
TOTAL FUNDS	<u>473,930</u>	<u>(478,916)</u>	<u>(4,986)</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 December 2023.

21. UNRESTRICTED FUNDS

The committee has allocated the following amounts to designated funds in accordance with the Charity's reserves policy and 2023 budgets:

	2023	2022
	£	£
Housing Project Fund * / New Premises	80,000	80,000
Adviser Services Fund	30,000	30,000
Social Coordinators	30,000	30,000
Family Support	20,000	20,000
Community Development	20,000	20,000
Work Experience	40,000	40,000
	<hr/>	<hr/>
	220,000	220,000
Free Reserves	4,270	33,104
	<hr/>	<hr/>
	224,270	253,104
	<hr/> <hr/>	<hr/> <hr/>