

Charity registration number 1175032 (England and Wales)

Company registration number 10994693

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr T McDermott-Roe
Ms C Kirby
Ms H Lewis
Mr M West
Mrs A Filtress

(Appointed 28 November
2024)

Secretary

Mr R Sanglaji

Senior management

Mr R Sanglaji

Chief Executive Officer

Charity number (England and Wales)

1175032

Company number

10994693

Registered office

39 Church Street
Eastbourne
East Sussex
BN21 1HP

Independent examiner

John Caladine FCCA CTA FCIE
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Bankers

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
Tyne and Wear
NE3 4PL

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH CONTENTS

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THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

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".

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. It has also been realised that the social enterprise will rely on a level of grant income.

Public benefit

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing services described below under "Significant activities and achievements against objectives".

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Services to Groups

- Day events: 321 were held, including sports, games, meals out, theatre trips and crafts.
- 41 Meetings of local support groups were held around the county, enabling service users, families and staff to meet each informally.
- Bourne Free Social Club in Eastbourne is run by Sasbah and met fortnightly open to those with any physical and/or learning disability. This also a fortnightly online group throughout the year.
- 42 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.
- 232 online support groups were delivered throughout the year including bingo, art, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.
- Our youth development programme included 3 residential breaks.
- We held a 5 day adult residential break in Blackpool

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 welfare 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.
- Newsletters were widely distributed in 2024. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk is updated and maintained regularly.
- 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.

Grant Making Policy

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.

Financial review

During the year the charity received total income of £271,204 (2023: £230,663), and incurred total expenditure of £259,849 (2023: £252,092) leaving Unrestricted funds of £231,530 and Restricted funds of £34,500 at 31 December 2024.

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 trusts fundraiser to manage grant applications.

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 2025 has been approved.

Saspire funding

Saspire's business plan indicates that although its level of activity is developing, the company will not be profitable for some time, if ever. Sasbah fundraising has been successful in obtaining restricted grant funding for the purpose of social enterprise so that Saspire does not form a net cost to the other funds of the charity. However, as the turnover is not as high as we anticipated and the fact that government have increased the trading levels for charities, it has been decided to keep the service within Sasbah.

In 2024, in addition to trading income Saspire has been supported by funding from:

Axis Foundation, Patricia Routledge Foundation, Austin Hope and Pilkington Trust, February Foundation and Douglas Arter Foundation.

Investment policy

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

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Future Plans

- To continue to maintain, enhance and 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.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop on the hybrid style of support services that we have created.
- Expand on our digital transformation as an organisation.
- After nearly 19 years at Swan Wood Park, our landlord obtained permission to convert the buildings into housing, and we were evicted. At the beginning of 2025, we partnered with the JPK Project and moved to rent their splendid premises at the JPK building, 39 Church Street, Eastbourne BN21 1HP.
- Recruiting more trustees will be a focus for 2025
- Increasing income generation from our new site
- Establishing a retail outlet at the new site
- Review and develop services in West Sussex

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.

Major risks

The trustees consider that the main areas of risk to the charity are income loss, personnel loss, data loss and external claims. 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, public liability and buildings 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.

Structure, governance and management

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 Jan 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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr T McDermott-Roe
Ms C Kirby
Ms H Lewis
Mr M West
Mr I Wooler
Mrs A Filtress

(Resigned 28 November 2024)
(Appointed 28 November 2024)

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Staffing and facilities

Saspire is run by the Chief Executive of Sasbah with assistance from a Centre manager, a training & development officer, support workers and volunteers.

Management

- 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 and legal compliance.
- 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 staff and volunteers.

Volunteers

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

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.

The trustees' report was approved by the Board of Trustees.

Tim McDermott-Roe

Mr T McDermott-Roe
Trustee

29 September 2025

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees, who are also the directors of The Sussex Association for Spina Bifida And Hydrocephalus for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND
HYDROCEPHALUS**

I report to the Trustees on my examination of the financial statements of The Sussex Association for Spina Bifida And Hydrocephalus (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date:

30 September 2025

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	49,483	181,305	230,788	63,922	135,779	199,701
Other trading activities	4	37,778	-	37,778	28,848	-	28,848
Investments	5	2,638	-	2,638	2,114	-	2,114
Total income		89,899	181,305	271,204	94,884	135,779	230,663
Expenditure on:							
Raising funds	6	25,524	-	25,524	24,065	-	24,065
Charitable activities	7	57,115	177,210	234,325	99,653	128,374	228,027
Total expenditure		82,639	177,210	259,849	123,718	128,374	252,092
Net income/(expenditure) and movement in funds		7,260	4,095	11,355	(28,834)	7,405	(21,429)
Reconciliation of funds:							
Fund balances at 1 January 2024		224,270	30,405	254,675	253,104	23,000	276,104
Fund balances at 31 December 2024		231,530	34,500	266,030	224,270	30,405	254,675

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
Current assets					
Trade and other receivables	13	4,955		5,571	
Cash at bank and in hand		263,703		252,152	
		<u>268,658</u>		<u>257,723</u>	
Current liabilities	14	(2,628)		(3,048)	
Net current assets			266,030		254,675
The funds of the charity					
Restricted income funds	16		34,500		30,405
Unrestricted funds	18		231,530		224,270
			<u>266,030</u>		<u>254,675</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 29 September 2025

Tim McDermott-Roe 

Mr T McDermott-Roe
Trustee

Company registration number 10994693 (England and Wales)

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

Company information

The Sussex Association for Spina Bifida And Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 39 Church Street, Eastbourne, East Sussex, BN21 1HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	20,383	-	20,383	20,471	-	20,471
Legacies	-	-	-	2,101	-	2,101
Trusts and Foundations	29,100	152,877	181,977	41,350	124,424	165,774
Local Authority Grants	-	28,428	28,428	-	11,355	11,355
	<u>49,483</u>	<u>181,305</u>	<u>230,788</u>	<u>63,922</u>	<u>135,779</u>	<u>199,701</u>
Donations and gifts						
Donations	20,310	-	20,310	18,982	-	18,982
Gift aid	73	-	73	1,489	-	1,489
	<u>20,383</u>	<u>-</u>	<u>20,383</u>	<u>20,471</u>	<u>-</u>	<u>20,471</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,241	10,213
Waiipaper sampies & Christmas cards	28,537	18,635
Other trading activities	37,778	28,848

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,638	2,114

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising event costs	7,138	7,629
Staff costs	15,576	14,772
	22,714	22,401
Trading costs		
Christmas cards	2,810	1,664
Total costs	25,524	24,065

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	£
Direct costs		
Staff costs	98,211	91,333
Insurance	2,679	2,398
Project expenditure	84,200	80,033
Advertising	2,781	5,362
Sundry	393	121
	<u>188,264</u>	<u>179,247</u>
Share of support and governance costs (see note 8)		
Support	41,995	44,328
Governance	4,066	4,452
	<u>234,325</u>	<u>228,027</u>
Analysis by fund		
Unrestricted funds	57,115	99,653
Restricted funds	177,210	128,374
	<u>234,325</u>	<u>228,027</u>

8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	39,828	38,337
Office expenses	2,262	5,848
Bank charges	(95)	143
Governance costs	4,066	4,452
	<u>46,061</u>	<u>48,780</u>
<u>Analysed between:</u>		
Charitable activities	<u>46,061</u>	<u>48,780</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Independent examination fees	682	900
Accountancy	1,512	1,680
Bookkeeping	1,872	1,872
	<u>4,066</u>	<u>4,452</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	682	900
- for other financial services	1,512	1,500
	<u>2,194</u>	<u>2,400</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	9	8

Employment costs

	2024	2023
	£	£
Wages and salaries	145,411	137,131
Social security costs	5,482	4,754
Other pension costs	2,722	2,557
	<u>153,615</u>	<u>144,442</u>

The average number of full-time equivalent (FTE) employees during the year was 5 (2023: 5).

There were no employees whose annual remuneration was more than £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	47,416	43,799

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Trade and other receivables

	2024	2023
	£	£
Amounts falling due within one year:		
Trade receivables	1,375	636
Prepayments and accrued income	3,580	4,935
	<u>4,955</u>	<u>5,571</u>

14 Current liabilities

	2024	2023
	£	£
Accruals and deferred income	2,628	3,048

15 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,722	2,557

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Certain Geographic Area services	-	10,400	(10,400)	-
Combating Social Isolation	9,250	11,888	(21,138)	-
Advisers, Family & Other services	6,589	72,954	(70,543)	9,000
Bourne Free Club & Youth Development	2,000	26,500	(19,500)	9,000
Activities, Holidays, Residential Events and Special Activities	-	39,303	(29,803)	9,500
Work Experience Services of Saspire	12,566	20,260	(25,826)	7,000
	<u>30,405</u>	<u>181,305</u>	<u>(177,210)</u>	<u>34,500</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Certain Geographical Area services	3,000	9,050	(12,050)	-
Combating Social isolation	-	16,400	(7,150)	9,250
Advisers, Family & Other services	3,000	27,299	(23,710)	6,589
Bourne Free Club & Youth Development	17,000	15,225	(30,225)	2,000
Activities, Holidays, Residential Events and Special Activities	-	36,305	(36,305)	-
Work Experience Services of Saspire	-	31,500	(18,934)	12,566
	<u>23,000</u>	<u>135,779</u>	<u>(128,374)</u>	<u>30,405</u>

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FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Restricted income funds

Purpose	Payee	£
Certain Geographic Area services		
Contribution towards the costs of any services restricted to specified geographical locations.		
	Miss Pannett Charitable Trust	250
	West Sussex Travel Society	1,000
	Haywards Heath Town Council	350
	Lewes Town Council	2,000
	Isabel Blackman Foundation	3,000
	Marsh Charitable Trust	1,200
	Frances and Eric Ford Charity Trust	500
	Longley Trust	1,000
	Adur District Council	1,100
		<hr/>
		10,400
Combating Social Isolation		
Contribution towards the costs of services combatting social isolation.		
	Ernest Kleinwort Charitable Trust	6,000
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,500
	Charlotte Marshall Charitable Trust	488
	Burgess Hill Town Council	400
	RTR Foundation (Rix-Thompson-Rothenberg)	3,500
		<hr/>
		11,888
Advisers, Family & Other services		
Contribution towards the costs of advice and advocacy and family support.		
	National Lottery Community Organisations Cost of Living Fund	40,135
	Garfield Weston Foundation	8,000
	Southern Gas Network (SGN) Safe and Warm	17,939
	Robert Orpwood Blott Settlement	1,000
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,000
	Lewes District Council	1,900
	Foreshore Charitable Trust	1,080
	Warburtons Foundation	400
	Horsham District Council Lottery	1,500
		<hr/>
		72,954
Bourne Free Club & Youth Development		
Contribution towards the costs of a youth development programme.		
	Sussex Community Foundation	8,000
	Barbara Ward Children's Foundation	6,000
	Roy Hudson Trust	500
	East Sussex County Council - Life More Ordinary	2,000
	Langdale Trust	4,000
	Robert McAlpine Foundation	6,000
		<hr/>
		26,500

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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17 Restricted income funds (Continued)

Activities, Holidays, Residential Events and Special Activities

Contribution towards the costs of age-specific residential / respite breaks and special activities.

East Sussex County Council - Short Breaks	19,178
Wellesley Charitable Foundation	2,000
Happy Days Children's Charity	1,500
Bruce Wake Charitable Trust	4,000
D'Oyly Carte Charitable Trust	3,500
John and Irene Foster Charity	500
Tesco Community Grants	1,125
Bentley Advancing Lives Grants	500
Shanly Foundation	3,000
Robert McAlpine Foundation	4,000

39,303

Work Experience Services of Saspire

Contribution towards the costs of work experience and training.

Axis Foundation	1,760
Douglas Arter Foundation	500
Austin and Hope Pilkington Trust	1,000
Patricia Routledge Foundation	2,000
February Foundation	5,000
John Lewis Foundation	10,000

20,260

Total restricted funds

181,305

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
New Premises	80,000	-	-	80,000
Advisers	30,000	-	-	30,000
Social/Digital Inclusion	30,000	-	-	30,000
Family Support	20,000	-	-	20,000
Community Development	20,000	-	-	20,000
Work Experience	40,000	-	-	40,000
General funds	4,270	89,899	(82,639)	11,530
	<u>224,270</u>	<u>89,899</u>	<u>(82,639)</u>	<u>231,530</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
New Premises	80,000	-	-	80,000
Advisers	30,000	-	-	30,000
Social/Digital Inclusion	30,000	-	-	30,000
Family Support	20,000	-	-	20,000
Community Development	20,000	-	-	20,000
Work Experience	40,000	-	-	40,000
General funds	33,104	94,884	(123,718)	4,270
	<u>253,104</u>	<u>94,884</u>	<u>(123,718)</u>	<u>224,270</u>

New Premises

Monies set aside to contribute towards the purchase of a new premises if needed in the future.

Adviser

Monies set aside in case there is a shortfall in funding for the Advice and Advocacy service.

Social/Digital Inclusion

Monies set aside in case there is a shortfall in funding for the social and digital inclusion activities.

Family Support

Monies set aside in case there is a shortfall in funding for family support which includes residential activities and individual support.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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18 Unrestricted funds (Continued)

Community Development

Monies set aside for the future development of services and activities if needed.

Work Experience

Monies set aside in case there is a shortfall in funding or income for our work experience activities carried out in Saspire.

19 Unrestricted income funds

Payee	£
Fitton Trust	300
Murphy Neumann Charity	2,000
Anonymous	500
B&L Leach Family Trust	20,000
EF & MG Hall Charitable Trust	1,000
Childwick Trust	5,000
Fitton Trust	300
Total unrestricted funds	29,100

The 2023 financial statements incorrectly disclosed a grant of £1,500 from Murphy Neumann Charity. The correct amount received was £2,000. We would like to thank and acknowledge Murphy Neumann Charity for their generous support.

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	231,530	34,500	266,030
	<u>231,530</u>	<u>34,500</u>	<u>266,030</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	224,270	30,405	254,675
	<u>224,270</u>	<u>30,405</u>	<u>254,675</u>

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21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).