

REGISTERED COMPANY NUMBER: 4058774 (England and Wales)
REGISTERED CHARITY NUMBER: 1083024

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008
FOR
WHOOPSADAISSY BRIGHTON**

Cardens Accountants LLP
73 Church Road
Hove
East Sussex
BN3 2BB

WEDNESDAY



AFS89EAM

A51

21/10/2009

261

COMPANIES HOUSE

WHOOPSADAI SY BRIGHTON

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

	Page
Report of the Trustees	1 to 3
Accountants' Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 12
Detailed Statement of Financial Activities	13

WHOOPSADAISY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2008

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 December 2008. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
4058774 (England and Wales)

Registered Charity number
1083024

Registered office
41 Church Road
Hove
East Sussex
BN3 2BE

Trustees

Mrs N Holland	- resigned 23.7.08
M Holland	- appointed 23.7.08
J W Orrell	- appointed 23.7.08
Mrs E Morris	- resigned 18.6.09

Company Secretary
Mrs N Holland

Accountants
Cardens Accountants LLP
73 Church Road
Hove
East Sussex
BN3 2BB

Directors
Mrs N Holland
J W Orrell

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Whoopsadaisy Brighton is constituted as a company limited by guarantee, and governed by its Memorandum and Articles of Association. The company was formed on 23 August 2000.

Organisational Structure and Appointment of Trustees

A Board of Directors who are all Trustees governs Whoopsadaisy Brighton.

The Board has the power to appoint additional Trustees as it considers fit to do so.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2008

OBJECTIVES AND ACTIVITIES

Objectives

The Charity has been established to provide children suffering with cerebral palsy and other motor impairments access to conductive education and therapy.

The Main objectives are:

- a) To develop and maintain a facility where children with cerebral palsy can develop, grow and learn to be independent.
- b) To provide access to conductive education in its fullest form as a unified system of rehabilitation for people with neurological disorders such as cerebral palsy, spina bifida, dyspraxia or other physical conditions.
- c) To advise and teach 'hands on' parents, carers, teachers and support assistants how to enable children to access their environment more independently.

ACHIEVEMENT AND PERFORMANCE

Achievements this year

During 2008, the charity has spent time setting up a School for Parents (0-5 years) and in September held our first Conductive Education classes. The sessions proved extremely popular and we are providing services to eight children on a regular basis.

The trustees have expansion plans which include a Holiday Club and Saturday School for 5-12 year old children. There is a need in our local area for a holiday club for physically disabled children to help them develop their independence.

With this in mind, the trustees are mindful that additional fundraising will be required to meet these plans, together with a determination to get the charity on a firm organisational footing. This will no doubt help potential donors choose Whoopsadaisy as a charity strong enough to carry out its aims and objectives.

FINANCIAL REVIEW

Investment and Reserves policy

- a) The charity aims to have unrestricted reserve sufficient to allow it to develop the premises required and to provide the services to a high level.
- b) These reserves are exclusively for ensuring an uninterrupted level of services and in order to give confidence to patients, relatives, staff, suppliers, donors and supporters of the Charity that the Charity is financially viable.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company 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 corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

WHOOPSADAISY BRIGHTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2008**

ON BEHALF OF THE BOARD :



Mrs N Holland - Secretary

Date: 14.10.09

**REPORT OF THE ACCOUNTANTS TO THE TRUSTEES OF
WHOOPSADAISSY BRIGHTON**

We report on the financial statements for the year ended 31 December 2008 set out on pages five to twelve.

Respective responsibilities of trustees and reporting accountants

As described on pages six to seven the charitable company's trustees are responsible for the preparation of the financial statements, and consider that the charitable company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the charitable company, and making such limited enquiries of the officers of the charitable company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the financial statements are in agreement with the accounting records kept by the charitable company under Section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act; and
 - (ii) the charitable company satisfied the conditions for exemption from an audit of the financial statements for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1).

Cardens Accountants LLP
73 Church Road
Hove
East Sussex
BN3 2BB

Date:

WHOOPSADAISSY BRIGHTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2008**

	Notes	Unrestricted funds £	Restricted funds £	2008 Total funds £	2007 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	10,194	-	10,194	14,433
Activities for generating funds	3	-	-	-	32,202
Investment income	4	3,629	-	3,629	1,527
Total incoming resources		13,823	-	13,823	48,162
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		890	-	890	12,540
Charitable activities					
General Charitable Activities		8,092	2,126	10,218	-
Governance costs		733	-	733	937
Total resources expended		9,715	2,126	11,841	13,477
NET INCOMING/(OUTGOING) RESOURCES		4,108	(2,126)	1,982	34,685
RECONCILIATION OF FUNDS					
Total funds brought forward		102,273	4,100	106,373	71,688
TOTAL FUNDS CARRIED FORWARD		106,381	1,974	108,355	106,373

The notes form part of these financial statements

WHOOPSADAISSY BRIGHTON

**BALANCE SHEET
AT 31 DECEMBER 2008**

	Notes	Unrestricted funds £	Restricted funds £	2008 Total funds £	2007 Total funds £
FIXED ASSETS					
Tangible assets	8	439	1,450	1,889	792
CURRENT ASSETS					
Debtors: amounts falling due within one year	9	3,498	-	3,498	3,498
Cash at bank		106,263	524	106,787	103,811
		<u>109,761</u>	<u>524</u>	<u>110,285</u>	<u>107,309</u>
CREDITORS					
Amounts falling due within one year	10	(3,819)	-	(3,819)	(1,728)
NET CURRENT ASSETS		<u>105,942</u>	<u>524</u>	<u>106,466</u>	<u>105,581</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,381</u>	<u>1,974</u>	<u>108,355</u>	<u>106,373</u>
NET ASSETS		<u>106,381</u>	<u>1,974</u>	<u>108,355</u>	<u>106,373</u>
FUNDS	11				
Unrestricted funds				106,381	102,273
Restricted funds				<u>1,974</u>	<u>4,100</u>
TOTAL FUNDS				<u>108,355</u>	<u>106,373</u>

The notes form part of these financial statements

WHOOPSADAI SY BRIGHTON

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2008**

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2008.

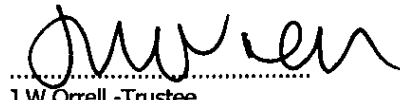
The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for


- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 14 OCT '09 and were signed on its behalf by:



J W Orrell -Trustee



Mrs N Holland -Trustee

WHOOPSADAI SY BRIGHTON**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008**

		2008	2007
	Notes	£	£
Net cash inflow from operating activities	1	2,246	34,375
Returns on investments and servicing of finance	2	3,629	1,527
Capital expenditure and financial investment	2	(2,899)	-
Increase in cash in the period		<u>2,976</u>	<u>35,902</u>

**Reconciliation of net cash flow to movement
in net debt**

	3		
Increase in cash in the period		2,976	35,902
Change in net debt resulting from cash flows		<u>2,976</u>	<u>35,902</u>
Movement in net debt in the period		2,976	35,902
Net debt at 1 January		<u>103,811</u>	<u>67,909</u>
Net debt at 31 December		<u>106,787</u>	<u>103,811</u>

The notes form part of these financial statements

WHOOPSADAISY BRIGHTON**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008****1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES**

	2008 £	2007 £
Net incoming resources	1,982	34,685
Depreciation charges	1,802	265
Interest received	(3,629)	(1,527)
Increase in debtors	-	(746)
Increase in creditors	2,091	1,698
Net cash inflow from operating activities	2,246	34,375

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT

	2008 £	2007 £
Returns on investments and servicing of finance		
Interest received	3,629	1,527
Net cash inflow for returns on investments and servicing of finance	3,629	1,527
Capital expenditure and financial investment		
Purchase of tangible fixed assets	(2,899)	-
Net cash outflow for capital expenditure and financial investment	(2,899)	-

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.1.08 £	Cash flow £	At 31.12.08 £
Net cash:			
Cash at bank	103,811	2,976	106,787
Total	103,811	2,976	106,787

WHOOPSADAI SY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Governance costs

Governance costs include the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-50% on cost
Computer equipment	-25% on cost

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.

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.

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

2. VOLUNTARY INCOME

	2008 £	2007 £
Donations from individual	845	280
Donations from corporate sponsors	9,349	14,153
	<u>10,194</u>	<u>14,433</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2008 £	2007 £
Function receipts	-	32,202
	<u>-</u>	<u>32,202</u>

4. INVESTMENT INCOME

	2008 £	2007 £
Deposit account interest	3,629	1,527
	<u>3,629</u>	<u>1,527</u>

WHOOPSADAISY BRIGHTON**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2008****5. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2008	2007
	£	£
Depreciation - owned assets	<u>1,802</u>	<u>265</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2008 nor for the year ended 31 December 2007.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2008 nor for the year ended 31 December 2007.

7. STAFF COSTS

	2008	2007
	£	£
Wages and salaries	5,538	5,773
Social security costs	355	-
	<u>5,893</u>	<u>5,773</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2008	-	1,410	1,410
Additions	<u>2,899</u>	<u>-</u>	<u>2,899</u>
At 31 December 2008	<u>2,899</u>	<u>1,410</u>	<u>4,309</u>
DEPRECIATION			
At 1 January 2008	-	618	618
Charge for year	<u>1,449</u>	<u>353</u>	<u>1,802</u>
At 31 December 2008	<u>1,449</u>	<u>971</u>	<u>2,420</u>
NET BOOK VALUE			
At 31 December 2008	<u>1,450</u>	<u>439</u>	<u>1,889</u>
At 31 December 2007	<u>-</u>	<u>792</u>	<u>792</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008	2007
	£	£
Trade debtors	100	100
Other debtors	<u>3,398</u>	<u>3,398</u>
	<u>3,498</u>	<u>3,498</u>

WHOOPSADAISY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2008

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008 £	2007 £
Trade creditors	626	-
Social security and other taxes	1,160	1,204
Other creditors	1,009	-
Accrued expenses	1,024	524
	<u>3,819</u>	<u>1,728</u>

11. MOVEMENT IN FUNDS

	At 1.1.08 £	Net movement in funds £	At 31.12.08 £
Unrestricted funds			
General fund	102,273	4,108	106,381
Restricted funds			
Restricted	4,100	(2,126)	1,974
TOTAL FUNDS	<u>106,373</u>	<u>1,982</u>	<u>108,355</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,823	(9,715)	4,108
Restricted funds			
Restricted	-	(2,126)	(2,126)
TOTAL FUNDS	<u>13,823</u>	<u>(11,841)</u>	<u>1,982</u>

12. RESERVES

The restricted reserves relate to fundraising income received from Unity Lodge in 2007 that is solely to be used to purchase new equipment.

WHOOPSADAI SY BRIGHTON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008 £	2007 £
INCOMING RESOURCES		
Voluntary income		
Donations from individual	845	280
Donations from corporate sponsors	9,349	14,153
	<u>10,194</u>	<u>14,433</u>
Activities for generating funds		
Function receipts	-	32,202
Investment income		
Deposit account interest	3,629	1,527
Total incoming resources	<u>13,823</u>	<u>48,162</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	-	5,355
Postage and stationery	537	42
Function cost	-	6,878
Computer equipment	353	265
	<u>890</u>	<u>12,540</u>
Charitable activities		
Wages	5,538	-
Social security	355	-
Telephone	565	-
Office costs & consumables	1,073	-
Small equipment	677	-
Premises rental	561	-
Depreciation of equipment for children	1,449	-
	<u>10,218</u>	<u>-</u>
Governance costs		
Wages	-	418
Subscriptions	50	25
Accountancy	500	494
Legal fees	108	-
Repairs & Renewals	75	-
	<u>733</u>	<u>937</u>
Total resources expended	<u>11,841</u>	<u>13,477</u>
Net income	<u><u>1,982</u></u>	<u><u>34,685</u></u>

This page does not form part of the statutory financial statements