

**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 2016  
FOR  
WHOOPSADAISSY BRIGHTON**



Cardens Accountants LLP  
The Old Casino  
28 Fourth Avenue  
Hove  
East Sussex  
BN3 2PJ

**WHOOPSADAI SY BRIGHTON**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

## **WHOOPSADAISY BRIGHTON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016**

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 2016. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives aims and significant activities**

The Charity was founded in 2000 to provide conductive education and therapy to children suffering with cerebral palsy and other motor disorders. The Charity seeks to ensure that these aims are reflected in the diversity of the trustees. The objectives and principal activities are to:

- a) To develop and maintain a facility where children with cerebral palsy and other motor disorders can develop, grow and learn to be independent.
- b) To provide access to conductive education in its fullest form for children with cerebral palsy and other motor disorders.
- c) To advise and teach 'hands on' parents, carers, teachers and support assistants how to enable children to access their environment more independently.

##### **Significant activities**

The Trustees have complied with their duty in Section 4 of the Charities Act 2006 and have due regard to public benefit guidance published by the Charity Commission. Whoopsadaisy aims to develop the independence, confidence and self-esteem of children with cerebral palsy and other motor disorders. We are the only charity in East Sussex offering Conductive Education, a system of learning which, building upon children's existing abilities and skills, helps prepare them for tackling the challenges of everyday life more independently.

Most of the children at Whoopsadaisy are affected by cerebral palsy. If a baby's brain is starved of oxygen during or prior to birth, the resulting brain damage can lead to motor impairment. This affects children's posture, co-ordination, balance and mobility, and the situation is often complicated by additional problems such as speech, communication and learning difficulties.

Babies and young children attend Whoopsadaisy under-fives' sessions once or twice a week throughout the academic year, accompanied by a parent or carer. This enables the adults to acquire new skills and form supportive friendships. Programmes are individually tailored to each child and can be repeated to help the child at home, thereby increasing the benefits of each session through repetition. It is crucial that the progress the children make is not lost once they start school, so for 5 to 12-year-olds we run 'Saturday School' sessions and Holiday Clubs, which also enable parents to take a break.

##### **Volunteers**

Volunteers make an important contribution to our work, helping during the week-day and Saturday sessions, and at our Holiday Clubs. They also help at social and fundraising events. All volunteers are DBS (Disclosure and Barring Service) checked and receive training relevant to their role. We remain deeply indebted to all our volunteers. Whoopsadaisy benefitted from an estimated 2,200 hours of voluntary support during 2016.

## **WHOOPSADAISSY BRIGHTON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements this year**

At the start of 2016 we were working with 23 pre-school children every week, of whom seven attended twice a week, 14 once a week, and two once a month. By the end of the year this had increased to 27 children, of whom five were attending twice a week, 18 once a week and four once a month.

We ran two Saturday sessions every week during term time. Fifteen children were registered for 'Saturday School', with four children attending each session. There were 20 children registered for our Easter and summer Holiday clubs, with six children attending each day.

Credit needs to be paid to all our dedicated staff and volunteers who have continued to maintain a consistently high standard of service throughout the year. In 2016 the Whoopsadaisy team consisted of two qualified Conductors (one part-time Head of Conductive Education and one full-time Conductor), a part-time Assistant Conductor (from June 2016) and three other part-time staff (two administrators and one freelance grants fundraiser) together with one part-time volunteer finance officer and our team of volunteers helping in Whoopsadaisy sessions and at holiday clubs. A freelance Conductor from Hungary came to help deliver our holiday clubs at Easter and in the summer.

Employing an Assistant Conductor has enabled us to help more children and improve our services. We continue to receive positive feedback from parents and carers, for example:

"Huge thanks to everyone! Asher had such a brilliant time this week. He loved attending summer Holiday Club and we are massively grateful to you all for your hard work and positivity"

"Our son is learning to walk, to talk, to 'mark-make', to stand, to step, to kneel up, to crouch down, to sing, to climb, to explore, to use the toilet, to bake a pat-a-cake, to shake, to return things, to listen, to laugh and to have fun!"

"It's helped us as a family to have support and help so close by in our neighbourhood and meet people in the same situation as ourselves. Whoopsadaisy has helped our son develop further along his path with support and assistance. It has filled a gap between what the NHS can provide and our support at home. He is making wonderful friends and loves every minute of it at Whoopsadaisy."

"While Lola and Mummy are at Saturday school, Daddy gets a lie-in, the importance of which cannot be underestimated. Lola is becoming more independent from Mummy. She gets exercise that is different to what she has at school, and gets to meet other friends."

"It is extremely reassuring and satisfying to know that our son has weekly access to such a great positive experience."

"We don't know where we would be without Whoopsadaisy. Ernie has developed so much since he started coming to your groups, there are no words to express how much we appreciate the help we get from the teachers. With the improvement we have already seen, we can't wait for next year to see how much Ernie can move forward and become a more independent, happier little boy. All we can say is thank you from the bottom of our hearts."

"Our son's progress is brilliant, and the mobility he has achieved means we no longer have to carry him everywhere. It has been amazing to see him progressing to the tripod sticks via the walker. He is so close to independent steps. Without a doubt, he would not have the level of independence he has if he didn't come to Whoopsadaisy."

## **WHOOPSADAISSY BRIGHTON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016**

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Our commitment to maintaining the level and quality of our services to help the children at Whoopsadaisy must be matched by our fundraising endeavours. It cost £144,411 to run Whoopsadaisy in 2016 and we are very grateful to all the local individuals, groups and companies who helped us raise essential funds during the year.

We are also very grateful to a wide range of charitable trusts, foundations and grant-makers for their support. We were thrilled to be awarded a two-year grant from Global's Make Some Noise appeal, which brought valuable publicity for Whoopsadaisy as well as funds to help run our Under-fives groups. Ongoing grants from BBC Children in Need and the Barbara Ward Children's Foundation continue to make a major contribution. Other notable grants were received from the Henry Smith Charity, Wellesley Charitable Foundation, George John & Sheilah Livanos Charitable Trust, Brighton District Nursing Association Trust, John Horniman's Children's Trust, Kelsey Trust, Cheyne Charity, the Lord's Taverners, Santander Foundation and the Hilton Brighton Metropole (D M Thomas Foundation).

Whoopsadaisy trustees, volunteers, parents and friends led or participated in a number of successful initiatives and events including the Brighton Marathon and Brighton Race Day, both of which have raised over £10,000 annually in recent years. Our community fundraising continued to grow: one of the highlights was the significant amount raised by local running group, The Run Squad.

Whoopsadaisy's services are provided free to families, and we are grateful to the many parents who support us through fundraising and regular donations. A huge thank you to everyone who has contributed to Whoopsadaisy this year.

##### **Investment and Reserves policy**

The trustees consider that the unrestricted funds at the year end will be needed to cover the running expenses for the coming year and have designated them for this purpose.

The key focus of the trustees is to have adequate funding to safeguard its mainstream daily activities. The Charity has commitments to the children and parents, and to its staff, and it aims to have sufficient reserves to keep it running until the end of the next school year.

#### **FUTURE PLANS**

Our priorities are to ensure that all the children who could benefit from Conductive Education at Whoopsadaisy know about us, to gradually increase the number of children we work with and to develop our services in response to the needs of children and families. Our long-term focus is on organisational sustainability. Our fundraising strategy reflects this and we will be looking particularly to increase corporate and community involvement in Whoopsadaisy.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

The constitution was dated 23rd August 2000, the company was incorporated on 23 August 2000 and the liability of each member, in the case of the company being wound up, is limited to £10.

##### **Recruitment and appointment of new trustees**

Understanding of cerebral palsy and other motor disorders, the Conductive Education method of teaching, children's therapy, along with business experience, are well represented within the Charity. In the event of particular skills being lost through retirement, individuals are approached to offer themselves for election to the Board of Trustees.

##### **Organisational Structure and Appointment of Trustees**

The directors of the Company are also the Charity's trustees for the purpose of charity law. Under the Memorandum and Articles of Association the trustees have control for the Charity and its property and funds. One third of the Trustees must retire at each AGM, the longest in office retiring first and the choice between any of equal service being made by drawing lots.

##### **Induction and training of new trustees**

The Company Secretary advises new trustees about their duties as trustees. Whenever possible they will work alongside the retiring trustee to experience the duties required and to become familiar with the range of work undertaken by the Charity.

##### **Related parties**

None known.

**WHOOPSADAI SY BRIGHTON**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**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**

W J T Fenton  
Ms H T Palmer  
Mrs M Kovacs

Solicitor  
Property Management

**Independent examiner**

Hannah Champion on behalf of Cardens Accountants LLP  
FCCA  
Cardens Accountants LLP  
The Old Casino  
28 Fourth Avenue  
Hove  
East Sussex  
BN3 2PJ

**Directors**

W J T Fenton  
Mrs H T Palmer  
Mrs M Kovacs

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25.12.2017 and signed on its behalf by:

  
.....  
W J T Fenton - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHOOPSADAISY BRIGHTON

I report on the accounts for the year ended 31 December 2016 set out on pages six to twelve.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Hannah Champion on behalf of Cardens Accountants LLP  
FCCA  
Cardens Accountants LLP  
The Old Casino  
28 Fourth Avenue  
Hove  
East Sussex  
BN3 2PJ

Date: 25 / 9 / 17

**WHOOPSADAI SY BRIGHTON**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	87,130	85,987	173,117	157,939
Other trading activities	3	19,099	-	19,099	27,066
Investment income	4	413	-	413	268
<b>Total</b>		<b>106,642</b>	<b>85,987</b>	<b>192,629</b>	<b>185,273</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	20,867	-	20,867	19,850
<b>Charitable activities</b>	6				
General Charitable Activities		35,803	77,155	112,958	117,880
Restricted		-	2,000	2,000	2,000
Support costs		6,244	2,342	8,586	4,691
<b>Total</b>		<b>62,914</b>	<b>81,497</b>	<b>144,411</b>	<b>144,421</b>
<b>NET INCOME</b>		<b>43,728</b>	<b>4,490</b>	<b>48,218</b>	<b>40,852</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>93,189</b>	<b>6,900</b>	<b>100,089</b>	<b>59,237</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>136,917</b>	<b>11,390</b>	<b>148,307</b>	<b>100,089</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



**WHOOPSADAI SY BRIGHTON**

**BALANCE SHEET  
AT 31 DECEMBER 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		136,953	12,173	149,126	100,107
<b>CREDITORS</b>					
Amounts falling due within one year	12	(36)	(783)	(819)	(18)
<b>NET CURRENT ASSETS</b>		<u>136,917</u>	<u>11,390</u>	<u>148,307</u>	<u>100,089</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>136,917</u>	<u>11,390</u>	<u>148,307</u>	<u>100,089</u>
<b>NET ASSETS</b>		<u><u>136,917</u></u>	<u><u>11,390</u></u>	<u><u>148,307</u></u>	<u><u>100,089</u></u>
<b>FUNDS</b>					
Unrestricted funds	13			136,917	93,189
Restricted funds				11,390	6,900
<b>TOTAL FUNDS</b>				<u><u>148,307</u></u>	<u><u>100,089</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

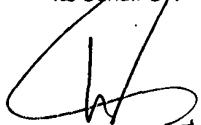
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 25.12.2017 and were signed on its behalf by:



.....  
W J T Fenton -Trustee

The notes form part of these financial statements

## WHOOPSADAI SY BRIGHTON

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

#### 1. 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### 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.

##### 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.

##### 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. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Individuals	51,872	420	52,292	49,692
Corporate Sponsors	20,600	2,000	22,600	6,349
Gift Aid	3,104	-	3,104	3,618
Grants Received	11,554	83,567	95,121	96,630
Holiday Club				1,650
	<u>87,130</u>	<u>85,987</u>	<u>173,117</u>	<u>157,939</u>

##### Gifts in Kind 2016

Cardens - Accountancy	2,000
	<u>2,000</u>
Volunteer Hours	2,200

**WHOOPSADAISSY BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Fundraising events	19,099	-	19,099	27,066
	<u>19,099</u>	<u>-</u>	<u>19,099</u>	<u>27,066</u>

**4. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Deposit account interest	413	-	413	268
	<u>413</u>	<u>-</u>	<u>413</u>	<u>268</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Consultant Fundraiser Fees	17,638	-	17,638	17,625
	<u>17,638</u>	<u>-</u>	<u>17,638</u>	<u>17,625</u>

**Other trading activities**

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Costs of Generating Funds	289		289	337
General Overheads	2,940		2,940	1,888
	<u>3,229</u>		<u>3,229</u>	<u>2,225</u>

Aggregate amounts			<u>20,867</u>	<u>19,850</u>
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**6. GENERAL CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	2016 Total funds	2015 Total funds
	£	£	£	£
Under-fives, Saturday and Holiday Clubs	1,040	61,727	62,767	63,037
General overheads	33,907	20,701	54,608	54,843
	<u>34,947</u>	<u>82,428</u>	<u>117,375</u>	<u>117,880</u>

## WHOOPSADAI SY BRIGHTON

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015 other than provision of refreshments at meetings of trustees.

During the year the charity employed an average of 5 employees.

#### Trustees' expenses

The Trustees are reimbursed for reasonable travelling costs in accordance with the mileage allowance scale laid down by the Charity. The basis of payment applied was unchanged for both the years ended 31 December 2016 and 31 December 2015.

The Trustees agreed to pay Mrs H T Palmer for additional work undertaken during the year and for reimbursement of expenses incurred. The total amount due to Mrs H T Palmer and still outstanding as at the year-end was £782.49.

#### 8. STAFF COSTS

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Wages and salaries	11,302	77,686	88,988	93,425
	<u>11,302</u>	<u>77,686</u>	<u>88,988</u>	<u>93,425</u>

#### 9. 2015 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	65,426	92,513	157,939
Other trading activities	27,066	-	27,066
Investment income	268	-	268
<b>Total</b>	<u>92,760</u>	<u>92,513</u>	<u>185,273</u>
<b>EXPENDITURE ON</b>			
Raising funds	19,850	-	19,850
<b>Charitable activities</b>			
General Charitable Activities	26,549	91,331	117,880
Restricted	2,000	-	2,000
Support costs	3,509	1,182	4,691
<b>Total</b>	<u>51,908</u>	<u>92,513</u>	<u>144,421</u>
<b>NET INCOME</b>	<u>40,852</u>	<u>-</u>	<u>40,852</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>52,337</u>	<u>6,900</u>	<u>59,237</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>93,189</u>	<u>6,900</u>	<u>100,089</u>

**WHOOPSADAI SY BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**10. GIFTS IN KIND**

Donated services are measured at the amount the charity would have to pay in the open market for alternative item that would provide the equivalent benefit.

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2016 and 31 December 2016	<u>2,899</u>	<u>1,410</u>	<u>4,309</u>
<b>DEPRECIATION</b>			
At 1 January 2016 and 31 December 2016	<u>2,899</u>	<u>1,410</u>	<u>4,309</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2015	<u>-</u>	<u>-</u>	<u>-</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade creditors	37	18
Other creditors	<u>782</u>	<u>-</u>
	<u>819</u>	<u>18</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted funds</b>			
General fund	93,189	43,728	136,917
<b>Restricted funds</b>			
Restricted	6,900	4,490	11,390
<b>TOTAL FUNDS</b>	<u>100,089</u>	<u>48,218</u>	<u>148,307</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	106,642	(62,914)	43,728
<b>Restricted funds</b>			
Restricted	85,987	(81,497)	4,490
<b>TOTAL FUNDS</b>	<u>192,629</u>	<u>(144,411)</u>	<u>48,218</u>

**WHOOPSADAISY BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2016.

**15. RESERVES**

*The restricted reserves relate to grant income received and expenditure made in relation to the Under-Fives Group and Holiday Club.*

**16. RELATED PARTIES**

During the year none of the Trustees or parties related to them were material beneficiaries of the charity. None of the Trustees has received honoraria, emoluments or expenses in the year.

**17. FIRST YEAR ADOPTION**

This is the first year of adoption for FRS 102, the only adjustment in this transition is the movement of now obsolete governance costs to support costs within charitable activities. This was to the value of £6,691. There are been no transitional reliefs.

**WHOOPSADAISY BRIGHTON****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 £	2015 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations from individual	52,292	51,343
Donations from corporate sponsors	22,600	6,349
Gift aid	3,104	3,618
Grants	95,121	96,629
	<hr/>	<hr/>
	173,117	157,939
<b>Other trading activities</b>		
Function receipts	19,099	27,066
<b>Investment income</b>		
Deposit account interest	413	268
	<hr/>	<hr/>
<b>Total incoming resources</b>	192,629	185,273
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Consultancy	17,638	17,625
<b>Other trading activities</b>		
Fundraising Costs	2,940	1,888
Marketing	289	337
	<hr/>	<hr/>
	3,229	2,225
<b>Charitable activities</b>		
Wages	30,841	32,097
Insurance	1,801	1,698
Telephone	319	597
Marketing	289	337
Small equipment	1,944	5,962
Premises rental	16,070	12,895
Training	273	-
General expenses	3,609	897
Travel and accommodation	501	312
Volunteer Expenses	59,166	61,912
Club expenses	2,561	1,173
	<hr/>	<hr/>
	117,374	117,880
<b>Support costs</b>		
<b>Finance</b>		
Premises	200	200
Legal	148	120
Telephone	319	299
Postage and stationery	3,202	3,686
Marketing	289	337
Volunteer	12	49
Accountancy	2,000	2,000
	<hr/>	<hr/>
	6,170	6,691
<b>Total resources expended</b>	144,411	144,421

This page does not form part of the statutory financial statements

**WHOOPSADAISY BRIGHTON**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 £	2015 £
<b>Net income</b>	<u>48,218</u>	<u>40,852</u>

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