

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 2018
FOR
WHOOPSADAISSY BRIGHTON**

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



WHOOPSADAISSY BRIGHTON

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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WHOOPSADAI SY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018. 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 and aims

The Charity was founded in 2000 to provide conductive education and therapy to children suffering with cerebral palsy and other motor disorders. 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 Brighton & Hove 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 special educational needs.

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.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 (5) of the Charities Act 2011 to have due regard to the guidance published by the Charities Commission on public benefit when reviewing the Charity's main aims and objectives, and in planning future activities for the year.

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 2018.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE

Achievement and Performance

At the start of the calendar year 2018, 22 children were attending the Under 5s session every week, with 6 of them attending twice each week. As with previous years, numbers reduced over the summer as 10 children graduated at the end of the academic year, either because they no longer needed our support or they were starting in full time school. We undertook a range of assessments for new children in the Autumn term, and by the end of the year we were providing sessions for 23 children, with 2 children attending twice each week. Our regular sessions for children with Down's syndrome continued with great success, and we piloted working in partnership with a local physiotherapy service, providing 1:1 support to children we assessed as benefiting from this. We also provided some 1:1 Conductive Education sessions for new children to help support their transitions into our groups.

We had 17 children attending sessions during the Holiday Clubs, with 6 children attending each day.

There were 14 children on Whoopsadaisy's Saturday School rotas (the same as the previous year), with 4 children each session, 2 sessions per Saturday. As Saturdays are over-subscribed, we prioritise providing places for children who are not able to access Conductive Education in their school environment.

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 2018 Whoopsadaisy undertook a full review of staffing, leading to some restructuring aimed at supporting our capacity to deliver a professional and sustainable service while providing value for money for our funders. We now employ two full time qualified conductors, who lead on services for Under 5s and 5-12s respectively, while providing opportunities for collaboration and shared reflective practice to support their professional development and improve practice. A freelance Conductor from Hungary came to help deliver our holiday clubs at Easter and in the summer, and also contributes to staff professional development.

We continue to employ a freelance grants fundraiser, and an experienced staff member now focuses on community and corporate fundraising. During 2018 we trialed a new part-time manager post to oversee the day-to-day operational requirements of the organisation and work with Trustees on policy and strategic direction. This was successful, so at the end of 2018 we commenced recruitment for a part-time manager post.

We continue to receive positive feedback from parents and carers. In 2018 we produced some films to help promote our work, which included this wonderful feedback from parents:

"Very quickly, you understand what an amazing job they do here, and how much they're helping all these children. It's an invaluable part of our daughter's development. There is a lovely flow where they work on their walking, their sitting, their movement, their recognition of objects and colours: so it works on the full developmental package, from cognitive through to physical. To be able to make every difficult challenge into a fun game or a fun exercise is a wonderful skill. The staff here are incredible; I don't think there's another word to describe them."

"I think it's pretty much one of the only places where they have positive things to say about your child. Other professionals may focus on what she can't do, or what is wrong with her, while here they are always encouraging her, and focusing on what she can do and what she can achieve. It's a place where as a parent you feel really supported. It's not only about the child, it's also about you."

"When you have a child who has a disability, it's quite easy for people to assume that they can't do things; it's amazing what your child is capable of, if you give them the environment and the expertise around them to do that".

"Children can suddenly do things: every week there are new developments and changes in children, I see it all the time in Under-fives Groups. We're really happy with our daughter's progress and the professionals that we see are really happy with her progress".

"Whoopsadaisy gave us a sense of hope about what our son could achieve in the future, and looking at him now, he has achieved so much more than anybody said he ever would. That really says to us that Whoopsadaisy know exactly what they're doing, and that the reasons they gave us to be hopeful were absolutely well-founded on some incredible experience and on the incredible commitment that they have to helping every single child that comes through these doors".

"When you're surrounded by a team of people here at Whoopsadaisy who believe in your child so much, all you can do is just keep coming, keep working and keep moving forward, knowing that those positive, progressive steps will come, it's just going to take a long time and a lot of hard work".

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE

Achievement and Performance

"I was struggling to know how to help our daughter with things like learning to walk. The first time I brought her to Whoopsadaisy for her first proper session there, she started walking - just like that! They didn't turn her away because she doesn't fit in to a particular category, they just said 'Yes, this little girl needs help, and we can help her' and I think that kind of support is incredibly valuable. They work on an encouragement basis and they work at each child's own pace".

"I've learnt not to worry, and to trust that my daughter will get to where she wants to be, to where she's capable of being. I remember at the assessment she had before joining Whoopsadaisy, Zsafia the Conductor said that she could see our daughter walking independently before Christmas - within 12 weeks of her starting - and I did not believe it at all. But now she's doing it! I think you just forget about the 'can't's' and you just really appreciate the 'can-do's'. Whoopsadaisy has had such a positive impact - it's like a little key that's opened her up, and she's coming out - yes, she's bursting out!".

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 approximately £168,000 to run Whoopsadaisy in 2018 and we are very grateful to all the local individuals, groups and companies - including Friend-James Accountants, Sugarhill Brighton, OneFamily Foundation, Co-op Local Community Fund, Nationwide Building Society, Legal & General and the Lord's Taverners - who helped us raise essential funds during the year.

As always, we are very thankful to a wide range of charitable trusts, foundations and grant-makers - including long-term supporters BBC Children in Need, Wellesley Charitable Foundation, the Cheyne Charity, Ernest Kleinwort Charitable Trust and the Henry Smith Charity. Other generous support in 2018 included grants from the Community Trust of the Blessed Virgin Mary, Brighton District Nursing Association Trust, John Horniman's Children's Trust, George John & Sheila Livanos Charitable Trust, Tula Trust and the Chalk Cliff Trust.

Whoopsadaisy trustees, volunteers, parents and friends led or participated in a number of successful initiatives and events. On 21st July 2018 we celebrated Whoopsadaisy's 10th Birthday with a party in Preston Park, raising over £1,000. Many individuals, schools and community groups fundraised for us through a range of activities, including abseiling, a bake-off, charity lunches and a Christmas Carol Service. Our successful relationship with local runners continued, with participants for Whoopsadaisy in the Brighton Marathon, half marathon and Bright10 races. One individual ran a marathon every month throughout 2018, raising around £2,500. We were also very fortunate to be invited by Preston Circus Fire Station in Brighton to join their annual charity collection in December, raising over £5,000 in just two days.

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. A special thanks to Cardens Accountants for their pro bono support with preparing our accounts.

Financial review and reserves policy

The trustees regularly monitor and review the level of reserves and an annual review of the charity's reserves policy is undertaken. At the year end unrestricted reserves stood at £182,184 (2017: £180,282) and restricted reserves carried forward were £5,675 (2017: £5,525).

The trustees have agreed a reserves policy of between nine and twelve months running costs (running costs in 2018 were £168,000, with expected expenditure of £180,000 in 2019). This policy is informed by the charity's commitment to protecting the continuity of its services to the children and employment of its staff, and also takes into account the organisation's exposure to unpredictable levels of donations and grants.

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.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

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. The Charity actively seeks to elect Board members to ensure a diverse and representative skill set reflecting the charitable aims and organisational objectives

Induction and training of new trustees

New trustees receive an induction to their duties as trustees from an experienced trustee and staff member. 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.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

4058774 (England and Wales)

Registered Charity number

1083024

Registered office

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

Trustees

Mr W J T Fenton
Ms H T Palmer
Mrs M Kovacs
Ms M D Westbury
Mr G Jennings

Solicitor

Property Management

- resigned 28.2.18
- appointed 1.5.18
- appointed 19.11.18

Independent examiner

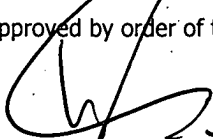
Hannah Champion on behalf of Cardens Accountants LLP
FCCA
Cardens Accountants LLP
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

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

WHOOPSADAISY BRIGHTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

Approved by order of the board of trustees on 24th Feb 2019 and signed on its behalf by:



.....
Mr W J T Fenton - Trustee

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

Independent examiner's report to the trustees of Whoopsadaisy Brighton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2018.

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



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

Date: 27/9/19

WHOOPSADAI SY BRIGHTON

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	91,874	78,271	170,145	192,413
Total		<u>91,874</u>	<u>78,271</u>	<u>170,145</u>	<u>192,413</u>
EXPENDITURE ON					
Raising funds	3	17,796	-	17,796	24,726
Charitable activities	4				
General Charitable Activities		72,176	77,444	149,620	128,186
Support costs		-	677	677	2,001
Total		<u>89,972</u>	<u>78,121</u>	<u>168,093</u>	<u>154,913</u>
NET INCOME		<u>1,902</u>	<u>150</u>	<u>2,052</u>	<u>37,500</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>180,282</u>	<u>5,525</u>	<u>185,807</u>	<u>148,307</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>182,184</u></u>	<u><u>5,675</u></u>	<u><u>187,859</u></u>	<u><u>185,807</u></u>

The notes form part of these financial statements

WHOOPSADAISSY BRIGHTON**BALANCE SHEET
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Debtors	10	75	-	75	-
Cash at bank and in hand		187,594	5,675	193,269	185,807
		187,669	5,675	193,344	185,807
CREDITORS					
Amounts falling due within one year	11	(5,485)	-	(5,485)	-
NET CURRENT ASSETS		182,184	5,675	187,859	185,807
TOTAL ASSETS LESS CURRENT LIABILITIES		182,184	5,675	187,859	185,807
NET ASSETS		182,184	5,675	187,859	185,807
FUNDS	12				
Unrestricted funds				182,184	180,282
Restricted funds				5,675	5,525
TOTAL FUNDS				187,859	185,807

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

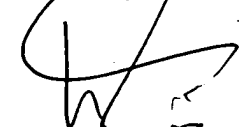
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 on 24.12.2019 and were signed on its behalf by:



Mr W J T Fenton -Trustee

The notes form part of these financial statements

WHOOPSADAISY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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' 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	2018 Total funds	2017 Total funds
	£	£	£	£
Individuals	33,843	655	34,498	50,493
Corporate Sponsors	44,375	-	44,375	52,275
Gift Aid	1,860	-	1,860	4,406
Grants Received	11,721	77,616	89,337	84,702
Activities for generating funds	75	-	75	537
	<u>91,874</u>	<u>78,271</u>	<u>170,145</u>	<u>192,413</u>

Gifts in Kind 2018

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

3. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Consultant Fundraiser Fees	16,088	-	16,088	19,113
	<u>16,088</u>	<u>-</u>	<u>16,088</u>	<u>19,113</u>

Other trading activities

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
General Overheads	1,708	-	1,708	5,613
	<u>1,708</u>	<u>-</u>	<u>1,708</u>	<u>5,613</u>

Aggregate amounts			<u>17,796</u>	<u>24,726</u>
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4. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs £	Totals £
General Charitable Activities	147,056	2,564	149,620
Support costs	-	677	677
	<u>147,056</u>	<u>3,241</u>	<u>150,297</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 other than provision of refreshments at meetings of trustees.

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

Trustees' expenses

Trustees are entitled to claim for reasonable expenses including travel costs in accordance with the mileage allowance scale set out by the Charity. No trustees claimed expenses in 2018 (2017: £nil).

6. STAFF COSTS

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Wages and salaries	35,634	75,298	110,932	99,526
	<u>35,634</u>	<u>75,298</u>	<u>110,932</u>	<u>99,526</u>

WHOOPSADAISY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

7. 2017 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,747	90,666	192,413
Total	101,747	90,666	192,413
EXPENDITURE ON			
Raising funds	24,726	-	24,726
Charitable activities			
General Charitable Activities	33,656	94,530	128,186
Support costs	-	2,001	2,001
Total	58,382	96,531	154,913
NET INCOME	43,365	(5,865)	37,500
RECONCILIATION OF FUNDS			
Total funds brought forward	136,917	11,390	148,307
TOTAL FUNDS CARRIED FORWARD	180,282	5,525	185,807

8. 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.

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2018 and 31 December 2018	2,899	1,410	4,309
DEPRECIATION			
At 1 January 2018 and 31 December 2018	2,899	1,410	4,309
NET BOOK VALUE			
At 31 December 2018	-	-	-
At 31 December 2017	-	-	-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	75	-

WHOOPSADAISY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accrued expenses	<u>5,485</u>	<u></u>

12. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	180,282	1,902	182,184
Restricted funds			
Restricted	5,525	150	5,675
TOTAL FUNDS	<u>185,807</u>	<u>2,052</u>	<u>187,859</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,874	(89,972)	1,902
Restricted funds			
Restricted	78,271	(78,121)	150
TOTAL FUNDS	<u>170,145</u>	<u>(168,093)</u>	<u>2,052</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	136,917	43,365	180,282
Restricted Funds			
Restricted	11,390	(5,865)	5,525
TOTAL FUNDS	<u>148,307</u>	<u>37,500</u>	<u>185,807</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

12. 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	101,747	(58,382)	43,365
Restricted funds			
Restricted	90,666	(96,531)	(5,865)
TOTAL FUNDS	<u>192,413</u>	<u>(154,913)</u>	<u>37,500</u>

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	136,917	45,267	182,184
Restricted funds			
Restricted	11,390	(5,715)	5,675
TOTAL FUNDS	<u>148,307</u>	<u>39,552</u>	<u>187,859</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	193,621	(148,354)	45,267
Restricted funds			
Restricted	168,937	(174,652)	(5,715)
TOTAL FUNDS	<u>362,558</u>	<u>(323,006)</u>	<u>39,552</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

14. RESERVES

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

15. 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.

WHOOPSADAISY BRIGHTON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individual	34,498	50,493
Donations from corporate sponsors	44,375	52,275
Gift aid	1,860	4,406
Grants	89,337	84,702
Activities for generating funds	75	537
	<u>170,145</u>	<u>192,413</u>
Total incoming resources	170,145	192,413
EXPENDITURE		
Raising donations and legacies		
Consultancy	16,088	19,113
Other trading activities		
Fundraising Costs	1,708	5,613
Charitable activities		
Wages	110,932	99,526
Insurance	1,804	1,790
Telephone	1,124	960
Marketing	454	2,190
Small equipment	8,367	1,081
Premises rental	15,236	13,000
Training	650	1,727
General expenses	5,750	5,371
Travel and accommodation	406	486
Volunteer Expenses	256	270
Club expenses	2,077	1,470
	<u>147,056</u>	<u>127,871</u>
Support costs		
Finance		
Postage and stationery	564	315
Accountancy	2,677	2,001
	<u>3,241</u>	<u>2,316</u>
Total resources expended	168,093	154,913
Net income	<u>2,052</u>	<u>37,500</u>