

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 2019
FOR
WHOOPSADAISSY BRIGHTON**

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



WHOOPSADAISY BRIGHTON

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WHOOPSADAISY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019. 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

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 Charity Commission on public benefit when reviewing the Charity's main aims and objectives, and in planning future activities for the year. This they believe is demonstrated in this report.

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. Whoopsadaisy continue to invest in training and mentoring of volunteers to ensure that they are confident and competent to support the children with a range of needs and their families.

WHOOPSADAI SY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the start of the calendar year 2019, 27 children were attending the Under 5s sessions every week, with 3 of them attending twice each week. As with previous years, numbers reduced over the summer as 12 children had graduated by the end of the academic year, either because they no longer needed our support, or they were starting in full time school.

We started the Autumn term with 14 children on our register, however two were absent for the first half term due to long recovery process from surgery. 1 child joined our services in November 2019 and we undertook a further 3 assessments for new children to start sessions in January 2020. Our regular sessions for children with Down's syndrome continued with such great success that all children in the group achieved their goals and graduated after learning to walk confidently and independently. 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 21 children attending sessions during the Holiday Clubs, with 6 children attending each day. There were 16 children on Whoopsadaisy's Saturday School rotas (2 more than the previous year), with 4 children at each session, running 2 sessions per Saturday. As Saturdays are over-subscribed, we try to create a rota that gives a session every two weeks for the children and we prioritise providing places for children who are not able to access Conductive Education in their school environment.

Feedback from parents

We continue to engage and consult with parents through 1:1 conversations and questionnaire forms. Some examples of the positive feedback we received from parents in 2019 are captured below;

"We try to incorporate all the exercises we learn at Whoopsadaisy into our daily routine. Our son is rolling over on his own now, his head control is much stronger, and he is using his arms to hold himself up. He loves singing along with all the songs and we really appreciate all the Makaton signs he has learnt. All this has had a significant impact on his life."

"His walking in AFOs [ankle and foot orthoses, or splints], his vocabulary, his ability to share and to work together have all improved".

"He uses his technique for getting off the plinth at Whoopsadaisy to get off his bed at home".

"He loves singing and eating at the table with friends. [In the sessions] the sounds, books, colours, counting and learning about the topics have extremely improved his communication and social skills"

"Our daughter has found new words and has become more confident using her words around others. She has become confident with colours and with counting from 1 to 10. She has also learnt the activities and wants to be as involved as possible".

"Whoopsadaisy has taught our son to be able to explore his world on his own two feet (something we can take for granted). Thank you!".

"Whoopsadaisy is an amazing family to be a part of. You have supported us through the highs and lows, and we love you all very much!".

Volunteers

In 2019 the new volunteer package and partnerships that were created throughout the year, resulted in an increase of the number of volunteers coming from colleges and universities. We had 27 volunteers helping in both the Under 5s services and the 5-12s services (including Holiday Clubs). The higher number of volunteers made us able to create a keyworker system for volunteers, so they have their key child when they help throughout the sessions. This system helps both the children and volunteers to create a relationship based on trust and gain knowledge in Conductive Education in more depth. We remain deeply indebted to all our volunteers who gave us an estimated 1,111 hours of voluntary support during 2019.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

Improvements at the Pavilion

By the beginning of 2019 Whoopsadaisy had been operating at the Pavilion in Preston Park for nearly seven years. The building had been a welcoming place for our families ever since but had started to feel cramped as the children (and the charity) grew. Some of the older children had grown so much we had to buy bigger versions of equipment, and our limited storage space was overflowing. In summer 2019 we took the decision to improve the Pavilion. The result is a much brighter, spacious, warmer and less cluttered environment for the children, and we are very grateful to all the generous supporters who gave time, donations and expertise to help transform Whoopsadaisy's home. Staff are proud to work in it and continue to receive very positive feedback from families to this day.

Staffing

The charity continues to review staffing structure to ensure there is enough capacity to deliver a professional and sustainable service while providing value for money to our funders.

We currently 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. We continue to benefit from the freelance Conductor from Hungary who has for many years been helping us to deliver our holiday clubs at Easter and in the summer. She also contributes towards our conductors professional development as well as the organization development in regards to new conductive education guidelines and principles.

An experienced staff member was appointed to focus on community and corporate fundraising. We continue to work with a freelance grant's fundraiser, who supports our fundraising initiatives. We also have a new part-time Executive Manager who oversee the day-to-day operational requirements of the organization and work with Trustees on policy and strategic direction.

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 £185,000 to run Whoopsadaisy in 2019 and we are very grateful to all the local individuals, groups and companies - including Sugarhill Brighton, Co-op Local Community Fund, 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 and grant-makers - including long-term supporters BBC Children in Need, Wellesley Charitable Foundation, the Cheyne Charity and the Ernest Kleinwort Charitable Trust. Other generous support in 2019 included grants from the John Horniman's Children's Trust, George John & Sheila Livanos Charitable Trust, Tula Trust, Sussex Community Foundation, National Lottery Awards for All and the Chalk Cliff Trust.

Whoopsadaisy trustees, volunteers, parents and friends led or participated in a number of successful initiatives and events. Many individuals, schools and community groups fundraised for us through a range of activities from cake sales to marathons. Highlights included a Lands End to John O'Groats cycle ride which raised around £8,000, and the support of a local Golf Club, whose members raised a similar amount. We also benefitted from being one of the Mayor's chosen charities for 2019/20.

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.

Investment 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 £146,502 and restricted reserves carried forward were £11,500.

The trustees have agreed a reserves policy of between nine and twelve months running costs (running costs in 2019 were approximately £185,000, with expected expenditure of £174,457 in 2020). 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 takes into account the organization's exposure to unpredictable levels of donations and grants.

WHOOPSADAISY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

FINANCIAL REVIEW

Strategy

Responding to COVID19

Whoopsadaisy management took a review of its service delivery and fundraising models so that the organization could adapt and respond effectively to the challenges emerged as a result of COVID19. The two main challenges identified were:

The need for the organization to find new ways of offering support to children and families while at home.

The need to reduce costs while at the same time identify new ways of fundraising in order to mitigate the potential loss of income from community and corporate donations.

In response to this, Whoopsadaisy quickly developed an online service delivery model where children and parents attend sessions on zoom. This has proved to be a success and the feedback from parents is very positive. Some parents have indicated that they would like this type of service to continue after covid-19 and to be offered alongside the face to face sessions at the Pavilion.

In order to reduce costs during this period two staff members were temporarily furloughed for two months and where brought back to work on reviewing & planning for the future, fundraising, office related tasks and offer support to the conductors.

Going Concern

The accounts are prepared on a going concern basis after consideration by the trustees that there are no material uncertainties about the Charity's ability to continue as a going concern. Such consideration includes the actions the Charity have taken pursuant to note 13 of the financial statements, a review of committed income and expenditures, cash flows, and reserves.

As at July 2020 grant income of £48,935 has been secured and with the Pavilion Project completed repairs and renewals have decreased by £23,300.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

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. We aim to achieve this by developing our service delivery further incorporating the online sessions with the existing face to face sessions delivered at the pavilion. This will enable us to offer more choice to the existing children and parents as well as reaching out to new service users thus increasing the number of children and families who benefit from our service.

Our fundraising strategy continues to focus on organizational stability. This will be achieved by maintaining both fundraising models and develop them further so that they can enable us to raise the funds we need not just for now but for the foreseeable future. We are looking to increase corporate and community involvement at Whoopsadaisy. We aim to achieve this by (1) building and maintaining long lasting relationships with our existing supporters. And (2) develop this further by focusing on "Fundraising through local Community Engagement" particularly in the Preston Park area. In the short-term the Manager will work alongside the Trust & Foundations Fundraiser and the Community & Corporate Fundraiser to ensure enough funds are secured for the organization.

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.

WHOOPSADAISY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

During the year, Whoopsadaisy purchased services from Wannops, where W J T Fenton is a partner. The value of services amounted to £1,890. All transactions were undertaken on a commercial arms length basis.

During the year, Whoopsadaisy purchased services from Creative Blend, where G Jennings is a director. The value of services amounted to £1,872. All transactions were undertaken on a commercial arms length basis.

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 Chair
Ms H T Palmer (resigned 4.6.20)
Ms M D Westbury
Mr G Jennings
Dr J Bolton

Independent Examiner

Hannah Champion on behalf of Cardens Accountants LLP
FCCA
Cardens Accountants LLP
The Old Casino
28 Fourth Avenue
Hove
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EVENTS SINCE THE END OF THE YEAR

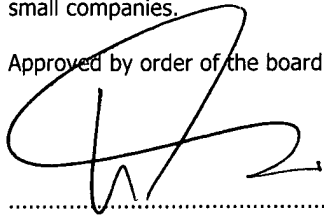
Information relating to events since the end of the year is given in the notes to the financial statements.

WHOOPSADAISY BRIGHTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

Approved by order of the board of trustees on 7th October 2020 and signed on its behalf by:

A large, stylized handwritten signature in black ink, appearing to be 'W J T Fenton'.

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WHOOPSADAISSY 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 2019.

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:16.11.20.....

WHOOPSADAISY BRIGHTON

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	87,368	73,285	160,653	170,145
Investment income	3	203	-	203	-
Total		87,571	73,285	160,856	170,145
 EXPENDITURE ON					
Raising funds	4	21,671	-	21,671	17,796
Charitable activities	5				
General Charitable Activities					
		97,982	67,460	165,442	149,620
Support costs		3,600	-	3,600	677
Total		123,253	67,460	190,713	168,093
 NET INCOME/(EXPENDITURE)		(35,682)	5,825	(29,857)	2,052
 RECONCILIATION OF FUNDS					
Total funds brought forward		182,184	5,675	187,859	185,807
 TOTAL FUNDS CARRIED FORWARD		146,502	11,500	158,002	187,859

The notes form part of these financial statements

WHOOPSADAI SY BRIGHTON**BALANCE SHEET
31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
CURRENT ASSETS					
Debtors	9	6,151	-	6,151	75
Cash at bank and in hand		144,981	11,500	156,481	193,269
		<u>151,132</u>	<u>11,500</u>	<u>162,632</u>	<u>193,344</u>
CREDITORS					
Amounts falling due within one year	10	(4,630)	-	(4,630)	(5,485)
		<u>146,502</u>	<u>11,500</u>	<u>158,002</u>	<u>187,859</u>
NET CURRENT ASSETS					
		<u>146,502</u>	<u>11,500</u>	<u>158,002</u>	<u>187,859</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>146,502</u>	<u>11,500</u>	<u>158,002</u>	<u>187,859</u>
NET ASSETS		<u>146,502</u>	<u>11,500</u>	<u>158,002</u>	<u>187,859</u>
FUNDS	11				
Unrestricted funds				146,502	182,184
Restricted funds				11,500	5,675
TOTAL FUNDS				<u>158,002</u>	<u>187,859</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

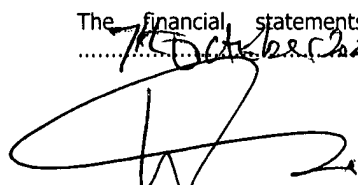
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

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 and authorised for issue on 7th October 2020 and were signed on its behalf by:


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


.....
Ms M D Westbury - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis after consideration by the trustees that there are no material uncertainties about the Charity's ability to continue as a going concern. Such consideration includes a review of committed income and expenditures, cash flows and reserves. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

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.

Pension costs and other post-retirement benefits

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

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.

WHOOPSADAI SY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Individuals	43,735	515	44,250	34,498
Corporate Sponsors	28,063	14,916	42,979	44,375
Gift Aid	5,631	-	5,631	1,860
Grants Received	6,550	57,854	64,404	89,337
Activites for generating funds	3,389	-	3,389	75
	<u>87,368</u>	<u>73,285</u>	<u>160,653</u>	<u>170,145</u>

Gifts in Kind 2019

Cardens - Accountancy				3,600
				<u>3,600</u>

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Deposit account interest	203	-	-	203
	<u>203</u>	<u>-</u>	<u>-</u>	<u>203</u>

4. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Consultant Fundraiser Fees	19,938	-	19,938	16,088
	<u>19,938</u>	<u>-</u>	<u>19,938</u>	<u>16,088</u>

Other trading activities

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
General Overheads	1,733	-	1,733	1,708
	<u>1,733</u>	<u>-</u>	<u>1,733</u>	<u>1,708</u>

WHOOPSADAISY BRIGHTON**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019****5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
General Charitable Activities			
	163,145	2,297	165,442
Support costs	-	3,600	3,600
	<u>163,145</u>	<u>5,897</u>	<u>169,042</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018 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 2019 (2018: £nil).

7. 2018 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

WHOOPSADAISY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2019 and 31 December 2019	<u>2,899</u>	<u>1,410</u>	<u>4,309</u>
DEPRECIATION			
At 1 January 2019 and 31 December 2019	<u>2,899</u>	<u>1,410</u>	<u>4,309</u>
NET BOOK VALUE			
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2018	<u>-</u>	<u>-</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	-	75
Accruals	5,631	-
Prepayments	<u>520</u>	<u>-</u>
	<u>6,151</u>	<u>75</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	430	-
Accrued expenses	<u>4,200</u>	<u>5,485</u>
	<u>4,630</u>	<u>5,485</u>

11. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	182,184	(35,682)	146,502
Restricted funds			
Restricted	5,675	5,825	11,500
TOTAL FUNDS	<u>187,859</u>	<u>(29,857)</u>	<u>158,002</u>

WHOOPSADAISY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,571	(123,253)	(35,682)
Restricted funds			
Restricted	73,285	(67,460)	5,825
TOTAL FUNDS	<u>160,856</u>	<u>(190,713)</u>	<u>(29,857)</u>

Comparatives for 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>

Comparative 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>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	180,282	(33,780)	146,502
Restricted funds			
Restricted	5,525	5,975	11,500
TOTAL FUNDS	<u>185,807</u>	<u>(27,805)</u>	<u>158,002</u>

WHOOPSADAISY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

11. MOVEMENT IN FUNDS - continued

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	179,445	(213,225)	(33,780)
Restricted funds			
Restricted	151,556	(145,581)	5,975
TOTAL FUNDS	<u>331,001</u>	<u>(358,806)</u>	<u>(27,805)</u>

12. RELATED PARTY DISCLOSURES

During the year, Whoopsadaisy purchased services from Wannops, where W J T Fenton is a partner. The value of services amounted to £1,890. All transactions were undertaken on a commercial arms length basis.

During the year, Whoopsadaisy purchased services from Creative Blend, where G Jennings is a director. The value of services amounted to £1,872. All transactions were undertaken on a commercial arms length basis.

13. POST BALANCE SHEET EVENTS

After the balance sheet date but prior to the approval of these accounts an outbreak of COVID-19 virus occurred causing a global pandemic recognized by the World Health Organisation (WHO).

Whoopsadaisy management took a review of its service delivery and fundraising models so that the organization could adapt and respond effectively to the challenges emerged as a result of COVID-19. The two main challenges identified were:

The need for the organization to find new ways of offering support to children and families while at home.
The need to reduce costs while at the same time identify new ways of fundraising in order to mitigate the potential loss of income from community and corporate donations.

In response to this, Whoopsadaisy quickly developed an online service delivery model where children and parents attend sessions on zoom. This has proved to be a success and the feedback from parents is very positive. Some parents have indicated that they would like this type of service to continue after COVID-19 and to be offered alongside the face to face sessions at the Pavilion.

In order to reduce costs during this period two staff members were temporarily furloughed for two months and were brought back to work on reviewing & planning for the future, fundraising, office related tasks and offer support to the conductors.

This is a non-adjusting event as the organization is operating as a going concern.

WHOOPSADAISSY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

14. RESERVES

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

WHOOPSADAISY BRIGHTON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individual	44,251	34,498
Donations from corporate sponsors	42,979	44,375
Gift aid	5,631	1,860
Grants	64,403	89,337
Activities for generating funds	3,389	75
	<hr/> 160,653	<hr/> 170,145
Investment income		
Deposit account interest	203	-
	<hr/> 160,856	<hr/> 170,145
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Consultancy	19,938	16,088
Other trading activities		
Fundraising Costs	1,733	1,708
Charitable activities		
Wages	96,707	103,475
Social security	5,298	6,152
Pensions	2,313	1,305
Insurance	1,354	1,804
Light and heat	977	-
Telephone	1,238	1,124
Postage and stationery	744	564
Marketing	1,872	454
Small equipment	2,803	8,367
Premises rental	15,671	15,236
Training	803	650
General expenses	4,637	5,750
Travel and accommodation	750	406
Volunteer Expenses	456	256
Club expenses	2,076	2,077
Repairs and renewals	23,346	-
Children's consultancy fee	2,100	-
	<hr/> 163,145	<hr/> 147,620
Support costs		
Finance		
Accountancy	5,897	2,677
	<hr/> 190,713	<hr/> 168,093
Total resources expended		
Net (expenditure)/income	<hr/> (29,857)	<hr/> 2,052

This page does not form part of the statutory financial statements