

**Charity Number 247962**

# **Kent Association for Spina Bifida and Hydrocephalus**

**Trustees' Report and Financial Statements**

**for the year ended 31 March 2008**

## **Kent Association for Spina Bifida and Hydrocephalus**

### **Trustees**

Betty Hague Smith, Acting Chair (Appointed 14 January 2008)

Maureen Newell, Acting Vice Chair

Graham Steele, Acting Treasurer (Appointed 14 January 2008)

Ann Everett

Dorothy Higgins

Richard Mynehan

Linda Kyle, Vice Chair (Resigned 01 March 2008)

Claire Treveil, Chair (Resigned 01 March 2008)

### **Charity Number**

247962

### **Principal Office**

7 The Hive

Northfleet

Kent

DA11 9DE

### **Services Manager**

Emma Carver

### **Auditors**

Lindeyer Francis Ferguson

North House

198 High Street

Tonbridge

Kent

TN9 1BE

### **Bankers**

CafBank Ltd

West Malling

Kent

ME19 4TA

Alliance and Leicester Bank

62 Hagley Road

Birmingham

B16 8PE

## **Kent Association for Spina Bifida and Hydrocephalus**

### **Trustees' Report For the year ended 31 March 2008**

The Trustees submit their annual report and the financial statements of Kent Association for Spina Bifida and Hydrocephalus, "KASBAH" (the Charity), for the year ended 31 March 2008. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### **Structure, Governance and Management**

#### **a. Constitution**

KASBAH is a registered charity (number 247962) and is governed in accordance with its Constitution adopted 8 July 2003. The principal object of the Charity is to support people who have Spina Bifida and/or Hydrocephalus, or related conditions who are resident in Kent, the beneficial area. All such people, carers or members of their families may register as members of KASBAH.

There have been no changes in the objectives since the last annual report.

A new company named Kent Association for Spina Bifida and Hydrocephalus was formed on 7 January 2007. On 1 April 2008 the new company – Kent Association for Spina Bifida and Hydrocephalus, company number 6465666, charity number 1123362 acquired all of the assets, liabilities and undertakings of the old charity.

#### **b. Method of Appointment or Election of Trustees, Honorary Officers and Patrons**

At the Annual General Meeting (AGM) the members of the Association shall elect an Honorary Chairperson, Treasurer and Secretary. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

#### **c. Organisational Structure and Decision Making**

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, lead by the Services Manager. Regular reports and meetings monitor activities and performance with the Trustees.

#### **d. Relationship With Partners**

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, committee members, trustees and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures and accepted practices of the organisation in force at the time. Additionally all Volunteers and Staff are required to undergo a criminal records disclosure at the enhanced level.

Various services are either part or fully funded by Kent County Council, Medway Council, Gravesham Borough Council, Dartford Housing Benefit and Kent Social Services.

KASBAH is an affiliated member of the National Association for Spina Bifida and Hydrocephalus (ASBAH) and also has a working partnership with both Gravesend Church Housing Association and HABINTEG Housing Association both of which receive Annual Reports and Audited Accounts.

#### **e. Risk Management**

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation twice a year. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies. In the past year it has become necessary to meet more frequently to address changes and improvements at Seabrooke House.

#### **Objectives and Activities**

##### **a. Policies and Objectives**

Mission Statement: KASBAH is committed to championing the rights of and helping to improve the quality of life for all people affected directly or indirectly by Spina Bifida and/or Hydrocephalus. It will actively promote their empowerment and inclusion into all aspects of life and living.

##### **b. Strategies for Achieving Objectives**

###### **Independent Living Skills Training**

KASBAH's research highlighted a particular need for training in independent living skills for young adults. This resulted in the Seabrooke House project at a rented property situated in Swanscombe, Kent managed by qualified and specialist staff. Now in its sixth year it consists of a communal building with six private rooms, and facilities to conduct training in independent living skills, additionally it has two totally self contained flats for those nearing the end of their training. The project utilises real life experiences to train and prepare residents for independence within their communities.

In March 08 KASBAH opened a complementary service to the Seabrooke House project – Hattie Webb House. KASBAH identified a lack of appropriate and suitably adapted move-on accommodation for young adults within the KASBAH membership. This resulted in the development of a supported living scheme in Rochester, Kent where predominantly independent young adults can live together and access support from qualified and specialist staff as and when it is required.

###### **Advice and Information Service**

This service provides home visits, telephone support and advocacy to members and their families it also provides advice, assistance and information on a variety of condition related subjects to members, families and any interested parties who may benefit. The service is available to answer questions and give advice on all matters affecting those with; or dealing with, the conditions. It also takes an active part in educating groups to reduce the chances of having children with the conditions.

###### **Counselling**

This is a new service that provides free professional counselling from a BAC accredited counsellor with the flexibility to have sessions in the member's own home. This service has been introduced to assist our members with dealing with the realities and complexities of living with Spina Bifida and/or Hydrocephalus.

## Charity Shop

The charity shop supplies a number of facilities to other projects within KASBAH. It is used to provide residents and members with the opportunity to learn retail and socialisation skills. It also enables the trainees and volunteers to interact with the local community.

### **c. Grant Making Policies**

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria. The Services Manager in conjunction with the Advisor administers this with a budget agreed annually by the Trustees.

### **d. Volunteers**

KASBAH greatly benefits from volunteers, assisting in the office, in the charity shop, in the counselling service and in fund raising events. Their contribution and support is greatly appreciated.

## **Achievements and Performance**

### **Review of Activities**

#### Independent Living Skills Training

KASBAH has achieved the Kent County Council's Supporting People Accreditation and Quality Assessment Framework requirements for a Level 'C', which led to the award of a steady state contract for three years. The facility continues to achieve a high level of success and recognition from funders, trainees and parents for its work in training and preparing trainees for integration and independence within their communities. In its first six years it has trained and enabled up to eight people at any one time to learn the skills they will need to live independent lives, with many now living successfully in the community without statutory support. The scheme continues to enable residents to plan and undertake a number of events; including holidays, trips, and visits and has maintained a very high level of occupancy. We now also offer a day service to maximise the use of KASBAH's resources and expertise.

Seabrooke House has overcome all of the problems highlighted last year, KASBAH has now adopted and implemented new policies and working practices to ensure that a person centred approach is achieved in all aspects of the Independent Living Project. KASBAH has grown stronger and more knowledgeable through this experience, the staff are now all qualified or working towards a minimum of NVQ Level 2 in Social Care with the senior members of staff working towards the Level 4.

Kent County Council have continued to show confidence in our service, supporting KASBAH to implement the necessary changes to practices and procedures, as well as assist in the development of the day service and the provision of respite.

Hattie Webb House is a new service that we aim to get up to full occupancy (three residential service users and a spare bedroom for respite placements) by September 2008.

#### Advice and Information Service

During the year Advisors have undertaken 77 home visits and attended 48 meetings to support KASBAH members. KASBAH has facilitated 489 telephone calls from the membership for support and information and has taken on 6 new referrals. The Advisor attends meetings as an advocate, to support school reviews, and provide relevant information, support and advice to members, their families, schools, GP's and Social Services.

This service also enables the membership and others to feed back to the Advisor any concerns they may have. Where members are having particular medical problems the Advisor Service will also arrange appointments with ASBAH's Medical Advisor and in some instances Specialists.

The Advisor Service is actively involved in ensuring that the correct educational needs of its younger members are recognised and addressed by the education system.

### Counselling

The counselling service is a new development; the counsellor provided 28 sessions.

### Charity Shop

A programme to modernise the shop was completed in the autumn of 2006. This has improved access and opportunities for our disabled volunteers, which will have a positive impact on their ability to socialise and learn life and employment skills. The charity shop has been open for the majority of the year, and has been a valuable resource.

## Financial Review

### a. Reserves Policy

The Reserves Policy of the charity is based on four month's operating costs. This figure will be reviewed annually.

### b. Principal Funding

The financial statements show a total income for the year of £328,740 and a deficit of £122,162. This has reduced reserves to £204,873.

After further investigation the restricted funds were found to be designated funds for independent living; these funds were used to compensate for the expected deficit of this financial year. The large deficit was due to three main factors; increased staffing costs at Seabrooke House, legal costs incurred and agency costs for managerial staff at Seabrooke House. These costs will not recur in the next financial year.

## Plans for the Future

### Future Developments

For the year 2008 – 2009 KASBAH anticipates higher income levels and higher expenditure levels due to the increase in KASBAH's services. A surplus is projected in the next financial year.

## Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- Selected suitable accounting policies and applied them consistently
- Made judgments and estimates that are reasonable and prudent
- Prepared the financial statements on the going concern basis (unless it is inappropriate to presume that the charity will continue in operation)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on 30 June 2008 and signed on its behalf by:

**Betty Hague-Smith (Acting Chair)**

**INDEPENDENT AUDITORS REPORT  
TO THE MEMBERS OF  
KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS  
FOR THE YEAR ENDED 31 MARCH 2008**

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus on pages 7 to 11 for the year ended 31 March 2008. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members as a body. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of Trustees and Auditors**

As described in the statement of trustees' responsibilities on page 8, the trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared. We also report to you if, in our opinion, the Trustees' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

**Basis of Audit Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in financial statements. It also includes an assessment of the significant estimates and judgments by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs at 31 March 2008, and of its surplus for the year then ended;
- have been properly prepared; and
- the information given in the Trustees' Report is consistent with the financial statements.

North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

Chartered Accountants  
**Registered Auditors**

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2008

	Notes	Total 2008 £	Total 2007 £
<b>Incoming resources</b>			
Voluntary income		20,616	3,988
Activities for generating funds		769	449
Investment income		11,236	14,184
Charitable activities		296,120	286,491
		-	-
<b>Total incoming resources</b>	2	<u>328,740</u>	<u>305,112</u>
<b>Resources expended</b>			
Charitable activities	4	442,894	356,525
Governance costs	6	8,007	8,984
<b>Total resources expended</b>		<u>450,902</u>	<u>365,509</u>
<b>Net (outgoing) resources</b>		(122,162)	(60,397)
<b>Transfers between funds</b>			
<b>Net Movement in Funds</b>		(122,162)	(60,397)
<b>Reconciliation of funds</b>			
Funds at 1 April 2007	11	<u>327,035</u>	<u>387,432</u>
Funds at 31 March 2008	11	<u>204,873</u>	<u>327,035</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 11 form part of these accounts.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET

AS AT 31 MARCH 2008

	Notes	2008 £	2007 £
<b>Fixed Assets</b>			
Tangible assets	7	15,584	1,656
<b>Current Assets</b>			
Debtors and prepayments	8	25,286	10,450
Cash at bank and in hand		<u>175,637</u>	<u>355,960</u>
		200,923	366,410
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	9	<u>11,634</u>	<u>41,031</u>
<b>Net Current Assets</b>		<u>189,289</u>	<u>325,379</u>
<b>Net Assets</b>		<u>204,873</u>	<u>327,035</u>
<b>Funds of the Charity</b>			
Unrestricted income funds	11	<u>204,873</u>	<u>327,035</u>
		<u>204,873</u>	<u>327,035</u>

Approved by the Trustees on

**KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2008**

**STATUS**

Kent Association for Spina Bifida and Hydrocephalus is a registered charity (number 247962) which is governed by its Constitution which was adopted on 8 July 2003.

**1 ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (revised 2005) and in accordance with the accounting policies set out below.

**1.1 Income**

Income is recorded as receivable whenever the amount is known, otherwise it is recorded on a cash received

**1.2 Expenditure**

Expenditure is taken into account when it is incurred.

Support costs are allocated to the charitable activities of the charity based on the estimated use of the support facilities as assessed by the Trustees.

Governance costs are those costs which relate to the general running of the Charity as opposed to those costs in respect of fundraising or charitable activities

VAT is not recoverable by the charity and it is therefore included in the relevant costs in the Statement of Financial Activities.

**1.3 Tangible assets and depreciation**

Fixed assets with an individual cost of less than £1,000 are written off in the year of purchase.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less estimated residual value over the estimated useful life as follows:

Motor vehicles	25% straight line
Equipment	25% straight line

**2 INCOMING RESOURCES**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations	19,754	7,872
Grants	862	(3,884)
<i>total voluntary income</i>	<hr/> 20,616	<hr/> 3,988
<b>Activities for generating funds</b>		
Shop income	769	449
<b>Investment income</b>		
Bank interest	11,236	14,184
<b>Charitable activities</b>		
Contracts for charitable services	296,120	286,491
<b>Total incoming resources</b>	<hr/> <hr/> 328,740	<hr/> <hr/> 305,112

**KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2008**

<b>4</b>	<b>COSTS OF CHARITABLE ACTIVITIES</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
	Staff costs	296,937	262,856
	Depreciation	5,382	3,308
	Other costs	140,576	90,361
		<u>442,894</u>	<u>356,525</u>

<b>5</b>	<b>STAFF COSTS</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
	<b>Emoluments of employees</b>		
	Remuneration	278,807	243,477
	Social security costs	16,251	19,379
	Pension costs	1,878	
		<u>296,937</u>	<u>262,856</u>

The Charity contributes to its stakeholder pension scheme on the basis of matching the contributions made by its staff. The scheme is a money purchase scheme and the funds are held by the independent scheme managers.

During 2008 the average number of full time equivalent employees was 15 and during 2007 it was 18.

No employee received emoluments in excess of £60,000.

One Trustee was paid £1460 for services as a counsellor.

No other Trustee, nor any person connected with a Trustee, received and remuneration of benefit in kind.

<b>6</b>	<b>GOVERNANCE COSTS</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
	Auditors' remuneration	1,293	3,173
	Accountancy charges	6,181	5,811
	Trustees expenses	534	
		<u>8,007</u>	<u>8,984</u>

<b>7</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Motor Vehicles</b>	<b>Equipment</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Costs</b>			
	at 1 April 2007	18,173	25,214	43,387
	Disposals			-
	Additions		19,310	19,310
	at 31 March 2008	<u>18,173</u>	<u>44,523</u>	<u>62,696</u>
	<b>Depreciation</b>			
	at 1 April 2007	18,173	23,558	41,731
	Disposals			-
	Charge for the year		5,382	5,382
	at 31 March 2008	<u>18,173</u>	<u>28,940</u>	<u>47,113</u>
	<b>Net Book Value</b>			
	at 31 March 2008	<u>-</u>	<u>15,584</u>	<u>15,584</u>
	at 31 March 2007	<u>-</u>	<u>1,656</u>	<u>1,656</u>

**KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2008**

<b>8</b>	<b>DEBTORS</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
	Service charges receivable	8,944	872
	Prepayments and accrued income	16,342	9,578
		<u>25,286</u>	<u>10,450</u>
<b>9</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
	Payments received on account	3,221	12,103
	Social security and other taxes		5,465
	Other creditors	401	7,234
	Accrual and deferred income	8,012	16,229
		<u>11,634</u>	<u>41,031</u>

**10 FINANCIAL COMMITMENTS**

At 31 March 2008 the charity had annual commitments under non-cancellable operating leases as follows:

		<b>Land and buildings</b>	
		<b>2008</b>	<b>2007</b>
Expiry date:		<b>£</b>	<b>£</b>
within five years		1,762	4,112

The financial commitments comprise the rents payable under the lease for its offices.

**11 FUNDS**

Restricted funds hold amounts received for specific activities and expenditure on those activities is set against those amounts.

Unrestricted funds comprise donations and income received for general use of the Charity.

	<b>Balance</b>	<b>Movement in funds</b>		<b>Balance</b>
	<b>01.04.07</b>	<b>Incoming</b>	<b>Resources</b>	<b>31.03.08</b>
		<b>Resources</b>	<b>Expended</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>327,035</u>	<u>328,740</u>	<u>450,902</u>	<u>204,873</u>