

Company Number 6465666
Charity Number 1123362

**Kent Association for Spina Bifida and
Hydrocephalus**
a company limited by guarantee

Directors' Report and Financial Statements
for the period ended 31 March 2009

Kent Association for Spina Bifida and Hydrocephalus

Reference and Administrative Details of the Charity, its Trustees and Advisers For the period ended 31 March 2009

Directors and Trustees

Betty Hague Smith, Chair (Appointed 7 January 2008)

Ann Everett, Vice Chair (Appointed 14 January 2008)

Graham Steele, Treasurer (Appointed 7 January 2008)

Dorothy Higgins (Appointed 14 January 2008)

Richard Mynehan (Appointed 25 January 2008)

Richard Chapman (Appointed 02 September 2008)

Charity Number

1123362

Company Number

6465666

Registered Office

7 The Hive
Northfleet
Kent
DA11 9DE

Chief Officer and Company Secretary

Emma Carver

Auditors

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CafBank Limited
West Malling
Kent
ME19 4TA

Alliance and Leicester plc
62 Hagley Road
Birmingham
B16 8PE

Kent Association for Spina Bifida and Hydrocephalus

Directors' Report

For the period ended 31 March 2009

The directors present their report and financial statements of Kent Association for Spina Bifida and Hydrocephalus, "KASBAH" (the charity) for the period ended 31 March 2009. This directors' report, prepared in accordance with section 234 of the Companies Act 1985, is also the trustees' report required by Part VI of the Charities Act 1993.

The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing this annual report and financial statements.

Company status

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 7 January 2008:

Betty Hague Smith (Appointed 7 January 2008)

Graham Steele (Appointed 7 January 2008)

Claire Treveil (Appointed 7 January 2008 and resigned 31 March 2008)

Dorothy Higgins (Appointed 14 January 2008)

Ann Everett (Appointed 14 January 2008)

Maureen Newell (Appointed 14 January 2008 and resigned 6 July 2008)

Linda Kyle (Appointed 14 January 2008 and resigned 31 August 2008)

Richard Mynehan (Appointed 25 February 2008)

Richard Chapman (Appointed 2 September 2008)

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a. Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008. The principal object of the Association is to support people who have Spina Bifida and/or Hydrocephalus or related conditions, as well as carers and members of their families who are resident in Kent, the beneficial area.

On 1 April 2008, the company received a donation from Kent Association for Spina Bifida and Hydrocephalus, a registered charity, number 247962. The donation, amounting to £204,872 represented the excess of the charity's assets over their liabilities as at 1 April 2008 and included the charitable activity that had previously been carried out by this charity.

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

At the Annual General Meeting (AGM) the Board of the Association shall elect an Honorary Chairperson, Treasurer and Secretary from the elected Trustees. 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, led by the Chief Officer. The Trustees monitor activities and performance with regular reports and meetings.

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 on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

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. The Association will actively promote member empowerment and inclusion into all aspects of life and living.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit taking into account the small size of the charity. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

b. Strategies for Achieving Objectives

Advice and Information Service

This service provides advice, assistance and information on a variety of condition related subjects such as pregnancy, entitlements and benefits advice, continence, health, education and transition. The Advisor Service provides home visits, telephone support and advocacy to members and their carers and families, this service is available to answer questions and give advice on all matters affecting those with; or dealing with, the conditions. The Advisor Service also takes an active part in educating professionals and interested parties on how to empower the KASBAH membership by gaining a better understanding of the conditions.

In October 2008 a new Carers Advisor role was introduced, the initial aim was to establish whether carers and parents would like support to meet their own needs in addition to the person with the condition. The new role has been accepted with enthusiasm from the membership. Key needs have been identified and funding has now been agreed for this new role up until March 2010.

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 homes. This service was introduced in 2007 to assist our members with dealing with realities and complexities of living with Spina Bifida and/or Hydrocephalus as well as to support the carers and the families.

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.

Independent Living Skills Training

In 2000 KASBAH's research highlighted a particular need for training in independent living skills for young adults, this led to the development of an Independent Living Project (Seabrooke House) situated in Swanscombe, Kent. The scheme is facilitated by qualified and experienced staff. The project is now in its seventh year and has gained an excellent reputation, setting and achieving realistic outcomes developed with a person-centred approach.

Seabrooke House 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 2007 KASBAH identified a lack of appropriate and suitably adapted move-on accommodation for young adults within the KASBAH membership, this led to the development of a supported living scheme situated in Rochester, Kent (Hattie Webb House).

The official opening of Hattie Webb House took place in May 2008. This service provides an ideal solution for young adults who prefer a shared living environment (combating loneliness and isolation) and will benefit from long-term support to live a full and active life. Predominantly independent young adults can live together and access support from qualified and specialist staff as and when it is required.

c. Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria. The Chief Officer 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

Advice and Information Service

During the year Advisor Service have undertaken 94 home visits and attended 54 meetings to support KASBAH members. KASBAH has facilitated 562 telephone calls from the membership for support and information and has taken on 12 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.

The research conducted by the Carers Advisor involved contact with 84 families, 25 families received direct support and guidance as a result of this, 1 Carer was supported to access support funding for their child which has resulted in a successful move-on from the family home.

The Advisor Service is actively involved in ensuring that the KASBAH membership is heard, valued and empowered to have the same choices and rights as any other citizen.

When members are having particular medical problems the Advisor Service will also arrange appointments with ASBAH's Medical Advisor and in some instances Specialists to gain expert advice.

Counselling

The counselling service has not been accessed this year.

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 for community participation.

Independent Living Skills Training

KASBAH has achieved the Kent County Council's Supporting People Accreditation and Quality Assessment Framework highest standard - a Level 'A', this has been achieved by actively involving the trainees (service users) in every aspect of service delivery.

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 seven 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 make

informed decisions and access equal opportunities in all of their life choices. Seabrooke House has maintained a constant level of occupancy with an active waiting list now in place.

The day service provision has been developed and now supports up to three additional trainees per day. The short break provision (respite) has been accessed and will continue to be on offer when bed space is available.

Hattie Webb House has grown quickly and efficiently, at the end of this financial year, KASBAH had reached its goal of three residential placements. In addition Hattie Webb House also offers a day service provision to aid young adults gain support in any independent living skills, this has been accessed by five trainees.

In addition three short break provisions have been provided for both Medway Council and Kent County Council with very positive feedback.

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 period of £569,258 and a surplus of £216,469. This surplus includes the donation of £204,872 received from the Kent Association for Spina Bifida and Hydrocephalus, charity number 247962. Excluding this extraordinary donation, the charity made a surplus of £11,597 for the period. This is a positive achievement after two years of large financial deficits in the old charity. KASBAH has improved its financial reporting and monitoring system with focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and produce a surplus.

Plans for the Future

The Association are planning to expand the Advisor Service. To achieve this, and support the membership with a hands on approach, KASBAH aims specifically to recruit a part time Advisor in East Kent.

The Association also has plan for expansion within the independent living training provision. This year the Association aim to pilot a long-term support service to members and interested parties in their own home, this will be an extension of our existing services and will also be available to KASBAH members.

In the longer term, the Association is in negotiation with a new build being developed in Northfleet, Kent to establish the feasibility of a new supported living scheme in this area consisting of five to eight self contained flats with support on a needs basis.

Future Developments

For the year 2009 – 2010, KASBAH anticipates higher income levels and higher expenditure levels due to the increase in KASBAH's services. A break even situation is predicted in the next financial year.

Auditors

Lindeyer Francis Ferguson were appointed auditors to the company during the year and are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

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.

Company and charity law 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 charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements the Trustees are required to:

- 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 charitable company 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 Companies Act 1985. 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 16 June 2009 and signed on its behalf, by:

Betty Hague-Smith (Chair of KASBAH)

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS
FOR THE PERIOD ENDED 31 MARCH 2009**

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus on pages 8 to 12 for the period ended 31 March 2009, which comprise the Statement of Financial Activity, the Balance Sheet and the related notes. 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 6, 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).

The trustees have elected for the financial statements not to be audited in accordance with the Companies Act 1985. Accordingly, we have been re-appointed as auditors under section 43 of the Companies Act 1993 and report in accordance with the regulations made under section 44 of that Act.

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 in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the Trustees' report is not consistent with the financial statements, if the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records or if we have not received all the information and explanations we require for our audit.

We read other information contained within the Trustees' report and consider whether it is consistent with the audited financial statements. We consider implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

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 charity's affairs at 31 March 2009, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; 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 PERIOD ENDED 31 MARCH 2009

	Notes	Total 2009 £	Total 2008 £
Incoming resources			
Voluntary income		19,965	20,616
Activities for generating funds		1,294	769
Investment income		6,768	11,236
Charitable activities		336,360	296,120
Other incoming resources		204,872	-
Total incoming resources	2	<u>569,258</u>	<u>328,740</u>
Resources expended			
Charitable activities	3	340,544	442,894
Governance costs	5	12,245	8,007
Total resources expended		<u>352,789</u>	<u>450,902</u>
Net incoming resources		216,469	(122,162)
Transfers between funds		-	-
Net Movement in Funds		216,469	(122,162)
Reconciliation of funds			
Funds at 7 January 2008	11	-	327,035
Funds at 31 March 2009	11	<u>216,469</u>	<u>204,873</u>

There are no recognised gains and losses other than those passing through the statement of financial activity.

The notes on pages 10 to 12 form part of these financial statements.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET

AS AT 31 MARCH 2009

	Notes	2009	2008
		£	£
Fixed Assets			
Tangible assets	7	14,438	15,584
Current Assets			
Debtors and prepayments	8	42,004	25,286
Cash at bank and in hand		<u>178,642</u>	<u>175,637</u>
		220,646	200,923
Current Liabilities			
Creditors: Amounts falling due within one year	9	<u>18,615</u>	<u>11,634</u>
Net Current Assets		<u>202,031</u>	<u>189,289</u>
Net Assets		<u>216,469</u>	<u>204,873</u>
Funds of the Charity			
Unrestricted income funds	11	<u>216,469</u>	<u>204,873</u>
		<u>216,469</u>	<u>204,873</u>

These financial statements have prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board on..... and signed on their behalf by

Trustee

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2009

STATUS

Kent Association for Spina Bifida and Hydrocephalus is a company limited by guarantee and thus has no share capital. Each of the members has undertaken to contribute the sum of £10 in the event of the company being unable to meet its liabilities. The company is also a registered charity (number 1123362).

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). The accounts also comply with the requirements of the Companies Act and relevant accounting and reporting standards.

1.1 Income

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

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:

Leasehold Improvements	25% straight line
Equipment	25% straight line

1.4 Pension

The company operates a stakeholder pension scheme, being a money purchase scheme. Contributions payable for the period are charged to the statement of financial activity.

1.5 Comparatives

The comparatives shown represent the activity and the balance sheet position of the old charity, Kasbah Association for Spina Bifida and Hydrocephalus, charity number 247962, for the year ended 31 March 2008. These have been included within these financial statements for comparison purposes only.

2 INCOMING RESOURCES

	2009	2008
	£	£
Voluntary income		
Donations	10,965	19,754
Grants	9,000	862
<i>total voluntary income</i>	<u>19,965</u>	<u>20,616</u>
Activities for generating funds		
Shop income	1,294	769
Investment income		
Bank interest	6,768	11,236
Charitable activities		
Contracts for charitable services	336,360	296,120
Other incoming resources		
Exceptional donation	204,872	-
Total incoming resources	<u><u>569,258</u></u>	<u><u>328,740</u></u>

On 1 April 2008, the company received a donation from Kent Association for Spina Bifida and Hydrocephalus, a registered charity, number 247962, totalling £204,872. The donation represented the excess of the charity's assets over their liabilities as at 1 April 2008 and included the charitable activity that had previously been carried out by this charity.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE PERIOD ENDED 31 MARCH 2009

3	COSTS OF CHARITABLE ACTIVITIES	2009	2008
		£	£
	Staff costs	224,526	296,937
	Depreciation	4,813	5,382
	Other costs	111,205	140,576
		<u>340,544</u>	<u>442,894</u>

4	STAFF COSTS	2009	2008
		£	£
	Emoluments of employees		
	Remuneration	202,316	278,807
	Social security costs	20,987	16,251
	Pension costs	1,223	1,878
		<u>224,526</u>	<u>296,937</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 independent scheme managers.

During the period the average number of full time equivalent employees was 13.

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

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

5	GOVERNANCE COSTS	2009	2008
		£	£
	Auditors' remuneration	1,265	1,293
	Accountancy	2,548	6,181
	Legal costs	543	-
	Consultancy fees	5,510	-
	Trustees' insurance	1,214	-
	Trustees' expenses	597	534
	Trustees' meetings	498	-
	Trustee training costs	70	-
		<u>12,245</u>	<u>8,007</u>

6 TAXATION
As a registered charity, KASBAH is exempt from taxation of income and gains to the extent that these are applied to charitable objectives. No tax charge has arisen in the period.

7	TANGIBLE FIXED ASSETS	Leasehold Improvements	Equipment	Total
		£	£	£
	Costs			
	At 7 January 2008	-	-	-
	Additions	7,417	11,834	19,251
	Disposals	-	-	-
	As at 31 March 2009	<u>7,417</u>	<u>11,834</u>	<u>19,251</u>
	Depreciation			
	At 7 January 2008	-	-	-
	Charge for the year	1,854	2,959	4,813
	Disposals	-	-	-
	As at 31 March 2009	<u>1,854</u>	<u>2,959</u>	<u>4,813</u>
	Net Book Value			
	As at 31 March 2009	<u>5,563</u>	<u>8,876</u>	<u>14,438</u>

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE PERIOD ENDED 31 MARCH 2009

8	DEBTORS	2009	2008
		£	£
	Service charges receivable	25,920	8,944
	Prepayments and accrued income	11,355	16,342
	Other debtors	4,729	-
		<u>42,004</u>	<u>25,286</u>

9	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2009	2008
		£	£
	Payments received on account	5,513	3,221
	Social security and other taxes	4,394	-
	Other creditors	803	401
	Accruals and deferred income	7,905	8,012
		<u>18,615</u>	<u>11,634</u>

10 FINANCIAL COMMITMENTS

At 31 March 2009 the charity had annual commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2009	2008
	£	£
Expiry date:		
Less than one year	<u>21,041</u>	<u>-</u>
2 - 5 years	<u>3,223</u>	<u>1,762</u>

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.

	Balance 07.01.08	Transfer In	Movement in funds		Balance 31.03.09
	£	£	Incoming Resources	Resources Expended	£
	£	£	£	£	£
General funds	<u>-</u>	<u>-</u>	<u>569,258</u>	<u>352,789</u>	<u>216,469</u>