

**THE DYSTONIA SOCIETY**

**Financial Statements for the year ended 31 March 2018**

**THE DYSTONIA SOCIETY**

**A company limited by guarantee**

**Financial Statements**

**31 March 2018**

# THE DYSTONIA SOCIETY

## Financial Statements for the year ended 31 March 2018

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# THE DYSTONIA SOCIETY

## Financial Statements for the year ended 31 March 2018

### Reference and administrative information

#### Royal Patron

HRH Princess Alexandra

#### Patron

Tully Kearney

#### Trustees and Directors

Fiona Ross OBE	Chair from 21 June 2018	Appointed 10 May 2018
Joanna Atkin	Chair to 10 May 2018	Retired 10 May 2018
Christopher Bradshaw	Honorary Treasurer	
Penny Ritchie Calder		Retired 08 May 2018
Peter Meager		
James Wishart		
Daniel Berry		
Andy Young	Vice-chair	
Daniel Brett Schneider		Retired 06 Oct 2018

#### Secretary

Roger Edmonds

#### Chief Executive

Andrea West

#### Medical Advisers

Prof. Tom Warner  
Dr. Mark Edwards  
Dr. Marie-Helene Marion  
Dr. Kathryn Peall

#### Registered Office

89 Albert Embankment  
London  
SE1 7TP

#### Independent Examiner

Michael Williams  
30 Retford Drive  
Sutton Coldfield  
B76 1DG

#### Bankers

CAF Bank  
Kings Hill  
West Malling  
Kent ME19 4TA

Bank of Scotland  
14/16 Cockspur Street  
London SW1Y 5BL

# THE DYSTONIA SOCIETY

## Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)

The trustees, who are also the directors of the company, submit their report and the financial statements of The Dystonia Society ("the Society") for the year ended 31 March 2018 on the basis of the accounting policies set out in Note 1 to the financial statements, and comply with the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (Charities SORP, FRS102). The reference and administrative information on the previous page forms part of this report.

### Principal Objective

The Society was established to promote the welfare of people who are affected by any form of the neurological movement disorder known as dystonia. The Society aims to do this by providing information and support, promoting awareness of the disorder and by supporting research. It does this on a national level and through its network of local support groups.

### Review of Activity

The last year has been a challenging one for The Dystonia Society. Although we completed the previous year with apparently significant resources, that was due to receiving notification of a substantial legacy which accounted for almost all of our unrestricted funds at the March 2018. This year, we have again benefited from further legacy income of almost £140,000. This has enabled a small overall surplus of £53,580. However, we cannot plan reliably when legacy income is so unpredictable, and our aim is to meet regular operating expenditure from recurring income sources.

We are indebted to our loyal and dedicated staff who have supported us throughout the last year and continue to do so. To minimise the deficit, staff agreed to voluntarily reduced hours and this arrangement is still in place. We also moved to a smaller office within Embankment House at a lower rent. This has, in particular, impacted on the Helpline team who require a dedicated space in which to take calls.

Guy Parckar, our previous Chief Executive, left the Society last summer. We are delighted that Andrea West has now joined us from the Batten Disease Family Association charity to lead the Society into the future.

Our aim this year has been to maintain the full range of services to members and users of the Society, although the reduction in staff hours has inevitably had some impact on this. At the same time, we are working to increase our fundraising resources to be able to sustain and widen previous levels of support.

### Raising awareness

We continue to take every opportunity to keep dystonia in the public eye and are grateful for the support of many members who help us to do this. Dystonia Awareness Week is now a major event and this year involved media presentations as diverse as BBC Radio nan Gaidheal, S4C Newyddion 9, BBC Radio Scotland, Beverley FM and Swindon Community Radio. We were highlighted as the Daily Mirror's website of the week. We also supported Brain Awareness Week.

Our e-newsletter now reaches over 4000 people. We have upgraded our website and it continues to be an essential database of information about all forms of dystonia. Over 570,000 people accessed the website in 2017, from the UK and many other countries round the world. The number of hits continues to grow year on year.

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### Delivering best practice

It is very evident from the many people who contact the Society that pressures are increasing on NHS services. Continuing access to Botulinum Toxin treatment is a problem in many centres, as too is the availability of clinicians with expert knowledge of dystonia. We support local groups around the country and maintain contact with clinicians, intervening where we can to defend and improve services, including access to Deep Brain Stimulation surgery. The Society's Good Practice Guide for dystonia is frequently consulted by clinicians and patients.

### Supporting individuals

Our Helpline and Advocacy services continue to see rising demand. We know that this represents one of the most direct ways we can support people with dystonia – both those newly-diagnosed or those facing difficulties either in their health or accessing welfare and other support services. Unfortunately, due to financial pressures we have had to reduce the service to 4 days a week. Identifying grant-giving charities and other potential donors to support this service is one of our highest priorities. As with many other areas of disability, access to state benefits is becoming very difficult with a significant lack of knowledge among those carrying out assessments. Increasingly, we are supporting people through the appeals and tribunal process.

### Linking people affected by dystonia

The network of local groups is one of our major strengths and we thank everyone involved on a voluntary basis in coordinating their activities and organising events. We have been able to provide less support than we would like to our groups, and this is an activity where more voluntary input is likely to be required. We know that many groups provide support to individuals including through social media. We have also created an online forum at <https://healthunlocked.com/dystoniasociety> to provide further opportunities for people to share concerns and information.

### Research

While we have not been able to make any new grants this year, we continue to monitor progress against those previously made. Current live projects include:

- A behavioural and functional MRI study of whether abnormal striatal reinforcement learning causes dystonia (Dundee University)
- Developing and testing a first ever software tool that may be used to view and assess in real-time the anatomy of a person with dystonia and thus improve the targeting of treatment (Manchester Metropolitan University)
- Advertising a new grant to study blepharospasm (in partnership with Fight For Sight)

### **Plans for Future Periods**

During 2018/19, the Society will continue to promote the welfare of those suffering from dystonia and those who support them. Our principal objective is to fundraise to operate at break-even financially with adequate reserves. We intend to recruit to our fundraising team while we still have the financial capacity to invest in this activity.

We are planning for a major conference on childhood dystonia in September 2018, which will both address questions for parents, children and professionals as well as raise the profile of dystonia and the Society in general. We will also continue to run our very popular Living With Dystonia Days and self-management workshops.

# THE DYSTONIA SOCIETY

## Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)

### Financial Review

Our financial position for the year ending 31<sup>st</sup> March 2018 was a surplus of £53,580 compared to a surplus of £18,153 in the previous year. Income was £461,636 (2017: £672,711). Expenditure in 2018/19 was £408,056 (2016/17: £654,558). Once again, legacy income made up a substantial share of income (2017/18: £139,230; 2016/17: £257,829). Excluding legacy income, would have resulted in a deficit of £85,650 (2017: £239,676). Mindful of this, trustees plan future activities based on income before legacies, the latter then being used to fund additional projects.

Approximately, £75,000 of the reduction in both income and expenditure is represented by the exclusion of the notional value of the benefit from the GoogleAds scheme, which we have from this year as we feel that it may give a misleading impression of the resources available to the Society. Nevertheless, this scheme is very important in ensuring that people searching the internet for information about dystonia are quickly directed to the Society's website.

During the year, we undertook a special appeal to members of the society. We are delighted that over £30,000 was raised through this and are extremely grateful to all those who were able to contribute.

Fundraising by our many supporters continues to be an important part of our overall strategy to generate funds. £16000 was raised from the London Marathon and £4000 each from Brighton Marathon, the City to Summit running/cycling event from Edinburgh to the top of Ben Nevis, Kilimanjaro Climb and the Indian Pacific Wheel Race in Australia. Among many smaller fundraising activities have been head-shaves, engine pulls, golf and sailing events, and cake bakes.

Legacy income is extremely important to the Society, and we have benefitted from some substantial gifts as well as the many in memoriam collections. In the last two years, legacy income has underpinned the financial viability of the Society and will continue to do so.

Our staff are a very valuable resource, but it has been necessary to continue with the reduced working hours due to the lower level of grant funding that we have experienced. We can only address this by first investing in additional fundraising resources in order to grow the range of income from charitable trusts and other grant-giving organisations. It is our medium-term plan to bring the level of staff hours in our helpline, advocacy and support to the many local groups.

During the year, we incurred some exceptional costs as a result of voluntary redundancy and staff leaving with pay in lieu of notice. Incurring such costs are difficult decisions for trustees but were considered to be justified so that we have the right team to meet the future challenges facing the Society.

### Reserves

#### Unrestricted reserves

The trustees feel it is prudent to maintain the Society's general unrestricted reserves at a level sufficient to cover existing commitments such as property rental and staffing costs and to reflect the relative uncertainty of income from grant giving organisations or through legacies, and potential restrictions on the use of such income. The trustees have regard to both the accrued income and projected cash flow from these sources. The reserves policy is reviewed annually in conjunction with the trustees' review of the budget and financial plans.

The trustees may designate unrestricted reserves as part of their financial planning to fund deficit budgets or to meet specific project costs. At 31<sup>st</sup> March 2018, the trustees have designated £92,500

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## **Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)**

to cover a forecast deficit and risk on unrestricted funds in 2018/19 and a further £7,500 to cover a research project that is planned but not yet subject to a contractual commitment.

The level of unrestricted reserves, excluding designated funds, at 31<sup>st</sup> March 2018 represented 48% of total expenditure in that year (2017/18: 23%).

### Restricted funds

Certain grants and donations received by the Society are given for specific projects or initiatives. Funds held in respect of these activities are carried forward if they are unspent or uncommitted. At 31<sup>st</sup> March 2018, funds of £85,696 were carried forward (2017: £64,856).

### **Investment Policy**

The society does not have sufficient resources to make long term investments. Surplus funds are held in deposit facilities with appropriate notice terms based on cash flow forecasts.

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

The Society is a company limited by guarantee and is registered with the Charity Commission (Number 1062595) and with the Office of the Scottish Charity Regulator (SC042127). It is constituted by its Memorandum and Articles of Association. In the event of the insolvency of the Society, members can be asked to pay a maximum of £10 towards any unpaid debt.

Control of The Dystonia Society is vested in the trustees, each of whom is a member of the Society.

Existing trustees encourage potential trustees to stand for election to maintain an appropriate balance of skills and experience. Where specific skills are needed the recruitment of potential trustees may be expanded to look beyond the current membership.

Where there are more candidates than vacancies, trustees are elected by the members by a secret postal ballot. Trustees serve for a three-year term and then stand for re-election. A minimum of a third of the trustees stand for re-election each year. If less than a third of the trustees are due for re-election then those nearest to the expiry of their term stand for re-election. Trustees serve for a maximum of three terms. A trustee may be appointed by the Board if a vacancy becomes available during the financial year and the trustee would then stand for re-election at the year end. The maximum number of trustees is twelve and the minimum is three.

A recent review of our governance procedures shows that although the trustees are authorised to appoint further trustees, this appointment should be ratified by the members either at an AGM or, if an AGM is not held, by a poll of members. To reduce expenditure, we have not held an AGM in recent years. In order to rectify this, trustees have undertaken a poll of members through which all the appointments have been ratified. The number of members responding was 458 and at least 456 votes were cast in favour of each current trustee.

We aim to give new trustees a programme of induction and training. Further training is available when required and relevant. The trustees are advised by a Finance & General Purposes Committee which maintains oversight and scrutiny of activities between board meetings. In addition, working groups may be set up to address other specific policy or governance issues as they arise, such as appointment of senior staff or review of research proposals, and these may include volunteers and

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## Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)

advisers co-opted by the trustees for their expertise and members of staff where appropriate. Decisions of the trustees are implemented by the Chief Executive and staff.

Joanna Atkin resigned as Chair in May 2018. We thank her for her service and wish her well for the future. Fiona Ross, a previous Chair and well-known to many of you, has re-joined the Board as Chair to lead us through the next year of recovery and to support the recruitment of a new Chair in due course. We have also welcomed the support of our past Treasurer, Roger Edmonds, over the last few months to provide cover for Chris Bradshaw, who had a significant operation and was unable to be fully involved as a trustee for several months. Christina Gray, who runs a recruitment agency and has blepharospasm, joined the board as a trustee during the year.

### **Risk**

The trustees identify and review the major risks to which the Society is exposed and have established appropriate systems to anticipate further risks that may arise. The trustees consider that implementation of agreed actions and procedures will significantly reduce the probability and impact of these risks.

The most recent review identified the key risks to be its ability to increase fundraising from corporate supporters and charitable trusts and to maintain its financial sustainability. The Society undertakes careful monitoring of its projected cash flows and levels of reserves so that it can meet its financial duties.

### **Public Benefit**

The trustees have referred to the Charity Commission's guidance on public benefit, and the guidance "Meeting the Charity Test" published by the Office of the Scottish Charity Regulator, when reviewing their aims and objectives, and planning the Society's future activity.

### **Statement of trustees' responsibilities**

The trustees (who are also directors of the Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice (UK GAAP)).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with UK GAAP. Under company law, the trustees must not approve the financial statements unless they are satisfied that they 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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Statement of Recommended Practice "Accounting and Reporting by Charities"
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business



# **THE DYSTONIA SOCIETY**

## **Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)**

The trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the charitable company's transactions and which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware

- There is no relevant information of which the charitable company's independent examiner is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Small company exemption**

This report has been prepared in accordance with the special provisions for small companies under Section 15 of the Companies Act 2006.

### **Thanks**

We are very grateful indeed to the Society's volunteers, donors and fundraisers, to the charitable trusts that have given grant funding, and to doctors and other healthcare professionals who have attended meetings during the year, donating their time and expertise. Their presence is very much appreciated by our members, many of whom feel that their condition is not always understood or taken seriously enough.

### **Approval**

This report was approved by the Board of Trustees on 6<sup>th</sup> October 2018 and signed on its behalf by

Fiona Ross OBE

Chair of Trustees

# THE DYSTONIA SOCIETY

## Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)

### *Independent Examiner's Report*

*I report on the accounts of The Dystonia Society for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.*

*This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 ("the 2011 Act") and Section 44 of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"). My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.*

#### **Respective responsibilities of Trustees and Examiner**

*The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 ("2006 Accounts Regulations"), and that an independent examination is needed.*

*The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).*

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

- examine the accounts under section 145 of the 2011 Act and Section 44(1)(c) of the 2005 Act;*
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and Regulation 11 of the 2006 Accounts Regulations; and*
- to state whether particular matters have come to my attention.*

#### **Basis of Independent Examiner's report**

*My examination was carried out in accordance with the general Directions given by the Charity Commission and Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.*

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## Report of the Trustees for the year ended 31 March 2018 (incorporating the Directors' Report)

### *Independent Examiner's statement*

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

*1) which gives me reasonable cause to believe that in any material respect the requirements:*

- to keep accounting records in accordance with section 386 of the Companies Act 2006, Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and*
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, and Regulation 8 of the 2006 Regulations*

*have not been met; or*

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

**Michael Williams**

Chartered Accountant

[Date]

30 Retford Drive  
Sutton Coldfield  
Birmingham  
B76 1DG

# THE DYSTONIA SOCIETY

## Statement of financial activities for the year ended 31 March 2018

		Unrestricted funds				Unrestricted funds			
	Notes	Restricted funds	Designated funds	General funds	Total	Restricted funds	Designated funds	General funds	Total
		£	£	£	2018	£	£	£	2017
<b>Income from</b>									
Donations and subscriptions				238,048	238,048	9,111		200,336	209,447
Grants	15	53,474		28,815	82,289	165,990		34,429	200,419
Legacies and in memoriam gifts		21,000		118,230	139,230			257,829	257,829
<b>Total donations, subscriptions, grants and legacies</b>	<b>3</b>	<b>74,474</b>	<b>0</b>	<b>385,093</b>	<b>459,567</b>	175,101	0	492,594	667,695
Other trading activities				1,997	1,997			4,598	4,598
Investments				72	72			418	418
<b>Total income</b>		<b>74,474</b>	<b>0</b>	<b>387,162</b>	<b>461,636</b>	175,101	0	497,610	672,711
<b>Expenditure on</b>	<b>5</b>								
Raising funds				92,806	92,806			160,209	160,209
Charitable activities	3, 15	50,494		264,756	315,250	219,521		274,828	494,349
<b>Total expenditure</b>		<b>50,494</b>	<b>0</b>	<b>357,562</b>	<b>408,056</b>	219,521	0	435,037	654,558
<b>Net income/(expenditure)</b>	<b>7</b>	<b>23,980</b>	<b>0</b>	<b>29,600</b>	<b>53,580</b>	-44,420	0	62,573	18,153
Transfers between funds		-3,648	-9,000	12,648	0	-4,160	53,000	-48,840	0
<b>Net movement in funds</b>		<b>20,332</b>	<b>-9,000</b>	<b>42,248</b>	<b>53,580</b>	-48,580	53,000	13,733	18,153
<b>Reconciliation of funds</b>									
Total funds brought forward		65,364	109,000	152,593	326,957	113,944	56,000	138,860	308,804
<b>Total funds carried forward</b>	<b>14</b>	<b>85,696</b>	<b>100,000</b>	<b>194,841</b>	<b>380,537</b>	65,364	109,000	152,593	326,957

# THE DYSTONIA SOCIETY

## Balance sheet at 31 March 2018

	Notes	31 March 2018	31 March 2017
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	8	6,313	3,144
<b>Current assets</b>			
Debtors	9	251,569	293,257
Cash at bank and in hand	10	163,264	92,303
		414,833	385,560
<b>Creditors: amounts falling due within one year</b>	11	-40,610	-61,747
<b>Net current assets</b>		374,223	323,813
<b>Net assets</b>		<b>380,536</b>	<b>326,957</b>
<b>Represented by</b>			
Unrestricted funds			
General funds		165,241	152,593
I&E 2017/18		29,600	
Designated funds	15	100,000	109,000
<b>Total unrestricted funds</b>		<b>294,841</b>	<b>261,593</b>
Restricted funds	15	85,695	65,364
<b>Total funds</b>	13	<b>380,536</b>	<b>326,957</b>

The Trustees are satisfied that the Charitable Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for Small Companies under Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Trustees on 14 Sept 2017 and signed on their behalf by

Fiona Ross (Trustee)

Chris Bradshaw (Trustee)

Company Registration Number: 3309777

The notes on pages 13 to 19 form part of these financial statements.

## THE DYSTONIA SOCIETY

### Statement of cash flows for the year ended 31 March 2018

	2018	2017
	£	£
<b>Net income/(expenditure) as per the statement of financial activities</b>	<b>53,580</b>	<b>18,153</b>
Adjustments for		
Depreciation charges	1,432	1,048
Interest from investments	-72	-418
(Increase)/decrease in debtors	41,688	-242,308
Increase/(decrease) in creditors	-21,137	-12,664
<b>Net cash used in operating activities</b>	<b>75,491</b>	<b>-236,189</b>
<b>Cash flows from investing activities</b>		
Interest from investments	72	418
Purchase of equipment	-4,600	
<b>Net cash provided by/(used in) investing activities</b>	<b>-4,528</b>	<b>418</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>70,963</b>	<b>-235,771</b>
Cash and cash equivalents at the beginning of the year	92,303	328,074
<b>Cash and cash equivalents at the end of the year</b>	<b>163,266</b>	<b>92,303</b>

# THE DYSTONIA SOCIETY

## Notes to the financial statements for the year ended 31 March 2018

### 1 Accounting policies

#### a) Basis of preparation of financial statements

- The financial statements have been prepared in accordance with 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), the Companies Act 2006 and the Charities and Trustees Investment (Scotland) Act 2005.
- The Charity constitutes a public benefit entity as defined by FRS 102.
- The accounts include the balances and transactions of 30 of the Society's support groups.
- The preparation of the financial accounts requires the Society's management to make reasonable and prudent judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. These judgements are detailed in these accounting policies.

#### b) Income

Income is received by way of grants, donations and subscriptions. The income from fundraising ventures is shown gross in the period in which the event occurs, with the associated costs included in costs of raising funds. From time to time the Society receives donations of goods and services in kind and where there is a measurable material value to the Society, which can be ascertained with reliability, they are included as both income and expenditure. Equipment given for use by the Society is included as a donation at estimated value when received. From 2017/18, the Society has determined that it will not include the notional value associated with GoogleAds as income and expenditure as to do so gives a misleading representation of the income and expenditure of the Society.

Legacy income is included in the period in which it is received, or, if earlier, the period in which the Society receives confirmation of entitlement and amount. If there is uncertainty as to the amount and timing of payment, the legacy is not recognised as income, but disclosed as a contingent asset.

Subscriptions are included in the accounts in the year in which they are received.

Revenue grants are credited to incoming resources on the date they are received or when they are receivable, unless they relate to a specific period, in which case they are deferred.

#### c) Expenditure

Expenditure is recognised on an accruals basis and includes VAT which the charity cannot recover.

Direct expenditure on charitable activities is allocated to the Society's objectives in five streams of work.

Support costs are allocated to each of the charitable activities (and to the associated restricted funds) based on staff salary costs.

Costs of raising funds relate to expenditure incurred in approaching and facilitating people and organisations to contribute financially to the Society's work.

Grants payable are accounted for when paid or when the Society has, by communicating a commitment, created a valid expectation that it will make future payments.

Those costs shown as governance relate to the management of the Society's assets, organisational administration and compliance with constitutional and statutory requirements.

#### d) Pension contributions

The Society makes contributions to defined contribution personal pension schemes held by employees. Contributions are a percentage of gross salary and are charged to the same

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## Notes to the financial statements for the year ended 31 March 2018

restricted or unrestricted funds, and in same the accounting periods, as the related salary costs.

### e) Tangible fixed assets

Items of equipment are capitalised if their cost exceeds £1,000 and if they have an expected useful life of more than two years. Depreciation is then charged at a uniform rate over that life.

### f) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities on a straight-line basis over the period of the lease.

### g) Fund accounting

Restricted funds are to be used for specific purposes as stated by the donor. Expenditure which meets these criteria is charged to the fund.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes. Unrestricted funds are donations and other incoming resources receivable or generated for charitable purposes, in line with the objects of the Society, but not restricted to any specific activity.

### h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## 2 Income and expenditure account

A separate income and expenditure account has not been prepared as the figures comprising net income for the year shown in the Statement of Financial Activities give the information required under the Companies Act 2006, together with details of other recognised gains and losses.

3	Analysis of income and expenditure by charitable activity					
		2018		2017		
		Income	Expenditure	Income	Expenditure	
		£	£	£	£	
	Awareness*		43,178	89,588	143,847	
	Best practice		16,272		18,455	
	Support for individuals	32,873	142,274	60,316	185,544	
	Linking	15,600	80,547	19,244	95,344	
	Research	26,000	-29,429	8,953	51,159	
		<b>74,473</b>	<b>252,842</b>	<b>178,101</b>	<b>494,349</b>	
	Income is analysed according to restrictions imposed by donors and funders.					
	In previous years the Society accounted for the benefit in kind of Google Ads, showing an equal and opposite expenditure. As no cash transaction takes place, this practice has been discontinued. (2017 approx £75000)					
4	Net incoming resources			2018	2017	
				£	£	
	Net incoming resources are stated after charging					
	Operating lease - land and buildings			28,926	33,900	
	Independent examiner's fees			1,800	3,600	
	Auditor's remuneration			0	(256)	
	Costs of office relocation			18,847		



# THE DYSTONIA SOCIETY

## Notes to the financial statements for the year ended 31 March 2018

5	Total resources expended	Support	Raising	Best	Support for	Linking	Research	Fund-	Total
		costs	awareness	practice	individuals			raising	
		£	£	£	£	£	£	£	£
	<b>2018</b>								
	Employment and training	102,046	13,484	8,336	73,333	39,266	4,721	66,703	307,889
	Premises and facilities	71,745	0	0	0	0	0	0	71,745
	Printing and communications	11,210	16,477	0	0	0	0	0	27,687
	Independent examination and accountancy	3,257	0	0	0	0	0	0	3,257
	Conferences, meetings and travel	4,330	600	137	331	372	0	0	5,770
	Direct project costs	0	0	0	0	4,172	0	0	4,172
	Fundraising and prize draw expenses	0	0	0	0	0	0	26,103	26,103
	Grants awarded	0	0	0	0	0	-38,567	0	-38,567
	Apportioned support costs	-192,588	12,616	7,799	68,610	36,737	4,417	62,408	0
	<b>Total</b>	<b>0</b>	<b>43,178</b>	<b>16,272</b>	<b>142,274</b>	<b>80,547</b>	<b>-29,429</b>	<b>155,214</b>	<b>408,056</b>
	<b>2017</b>								
	Employment and training	84,479	24,379	10,824	106,471	50,630	2,774	84,778	364,335
	Premises and facilities	76,205	0	0	0	0	0	0	76,205
	Printing and communications	21,179	102,127	0	0	50	0	0	123,356
	Independent examination and accountancy	5,044	0	0	0	0	0	0	5,044
	Conferences, meetings and travel	3,647	628	196	4,890	1,867	957	187	12,372
	Direct project costs	0	0	0	954	8,017	0	1,800	10,771
	Fundraising and prize draw expenses	0	0	0	0	0	0	15,874	15,874
	Grants awarded	0	0	0	1,079	0	45,522	0	46,601
	Apportioned support costs	-190,554	16,713	7,435	72,150	34,780	1,906	57,570	0
	<b>Total</b>	<b>0</b>	<b>143,847</b>	<b>18,455</b>	<b>185,544</b>	<b>95,344</b>	<b>51,159</b>	<b>160,209</b>	<b>654,558</b>

# THE DYSTONIA SOCIETY

## Notes to the financial statements for the year ended 31 March 2018

			2018	2017
			£	£
Support costs include governance costs of			4,501	18,614
Grants awarded included				
To individuals			0	1,079
To organisations			0	45,522
			<b>0</b>	<b>46,601</b>
The Society made no new grants during the year.				
Reimbursement was received for two grants totalling £31,067.				
A further grant of £7,500 in a previous year has not been committed				

6	Staff costs		2018	2017
			£	£
	Salaries and wages		224,959	311,952
	Social security costs		13,089	28,158
	Pension contributions		13,289	20,076
			<b>251,337</b>	<b>360,186</b>
	Staff employed under service contracts		43,050	
	Other employment and training costs		9,130	4,149
	Total employment and training costs		<b>303,517</b>	<b>364,335</b>

The average number of employees during the year was 11 (2017: 14) of whom 1 was full-time. The full-time equivalent was 5.90 (2017: 9.9). No employee earned more than £60,000 during the year (2017: nil). The total of employee benefits paid to key management personnel was £54,850 (2017: £47,700).

During the year two employees received pay in lieu of notice totaling £19,187 and one employee received redundancy pay totaling £6,100.

The Society contributes to defined contribution personal pension schemes. The assets of these schemes are held separately from those of the Society in independently administered funds. At March 2018, the Society owed £1,688 (2017: £1,801) to these pension schemes.

### 7 Trustees' remuneration and expenses

The trustees received no remuneration for their services (2017: nil). Three trustees (2017: five) were reimbursed for travel expenses, postage, stationery, telephone and other costs totaling £965 (2017: £1,102).

# THE DYSTONIA SOCIETY

## Notes to the financial statements for the year ended 31 March 2018

<b>8</b>	<b>Tangible fixed assets</b>		
	Office equipment and fixtures		
			<b>£</b>
	Cost at 1 April 2017		17,717
	Additions		4,600
	<b>Cost at 31 March 2018</b>		<b>22,317</b>
	Depreciation at 1 April 2017		14,573
	Charge for year		1,432
	<b>Depreciation at 31 March 2018</b>		<b>16,005</b>
	Net book value at 1 April 2017		3,144
	<b>Net book value at 31 March 2018</b>		<b>6,312</b>

<b>9</b>	<b>Debtors</b>		
		<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Prepayments	22,891	39,002
	Other debtors and accrued income	228,678	250,488
	Income tax	0	3,767
		<b>251,569</b>	<b>293,257</b>

<b>10</b>	<b>Cash at bank and in hand</b>		
		<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Bank investment accounts	91,360	50,953
	Other bank and building society accounts	70,050	39,920
	Petty cash	1,854	1,430
		<b>163,264</b>	<b>92,303</b>

<b>11</b>	<b>Creditors: Amounts falling due within one year</b>		
		<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Taxation and social security costs	7,515	5,329
	Other creditors	26,284	49,718
	Accruals	3,497	6,700
		<b>37,296</b>	<b>61,747</b>

# THE DYSTONIA SOCIETY

## Notes to the financial statements for the year ended 31 March 2018

12	Commitments under operating leases				
		2018	2017		
		£	£		
		36,112	44,404		
13	Analysis of net assets between funds				
		Restricted funds	Designated funds	General funds	Total funds
		£	£	£	£
	Fixed assets			6,313	6,313
	Current assets	85,695		329,138	414,833
	Creditors			-40,610	-40,610
		85,695	0	294,841	380,536
14	Contingent assets				
		2018	2017		
		£	£		
		0	100,000		
	While the Society has an interest in one legacy, the value and timing of receipt remain uncertain, so no value is included				

### 15 Designated and restricted funds

#### Designated funds

The Society's trustees have approved a deficit budget for 2018/19, to utilise legacy funds notified prior to 31 March 2018, and expected to be received during the year. Funds equal to the forecast deficit and risks on unrestricted funds of £92,500 are allocated to designated funds at 31 March 2017, to reflect this commitment. In addition, a £7,500 unrestricted funds have been earmarked against a potential research project expected to be committed in 2018/19.

#### Restricted funds

As part of the trustees' commitment to a wide range of activities, programmes which are not fully resourced by external funding are supported using the Society's unrestricted funds.

The Society operated the following restricted funds during the year

- **Awareness** - to promote the awareness of dystonia especially amongst those without a diagnosis. Funds were held at 31 March 2018 for a planned Essay Competition.
- **Best practice**— to ensure that people with dystonia are treated fairly and appropriately in relation to employment, treatment and benefits and that services are delivered with maximum possible effectiveness. No funds were held for this activity at 31 March 2018.
- **Support for individuals**
  - **Helpline** – to provide information and emotional support to people affected by dystonia.
  - **Welfare grants** – to fund future grants in accordance with the Society's guidelines.
  - **Conferences and Living with Dystonia days** – to run events enabling people with dystonia to meet, learn about dystonia and try therapies.

# THE DYSTONIA SOCIETY

## Notes to the financial statements for the year ended

### 31 March 2018

Funds were held at 31 March 2018 for a *Living with Dystonia* day in East Sussex and for a Children's Conference. Funds totalling £15,071 were held at 31 March 2018.

- **Linking** – to fund awareness and welfare initiatives at a local level and encourage the participation of volunteers. Funds totalling £18,865 were held at 31 March 2018.
- **Research** – to support research projects relating to understanding, treating and living with dystonia. Funds totalling £45,759 were held at 31 March 2018.
- **Specific national and regional funding** is held within the above funds as appropriate.

15	Activity on restricted funds					
		Opening	Income	Transfers	Expenditure	Closing
		balance				balance
		£	£	£	£	£
	Awareness	6,000	0	0	0	6,000
	Best practice	0	0	0	0	0
	Support for individuals	10,000	32,873	15,071	42,873	15,071
	Linking	24,570	15,600	-13,071	8,234	18,865
	Research	24,794	26,000	-5,000	35	45,759
		<b>65,364</b>	<b>74,473</b>	<b>-3,000</b>	<b>51,142</b>	<b>85,695</b>

### 16 Related party transactions

The Charity has not entered into any related party transactions in the current or preceding periods that would require disclosure.