

BRITTLE BONE SOCIETY
FINANCIAL STATEMENTS
31 MARCH 2013

Charity Number 272100

BIRD SIMPSON & CO
Chartered Accountants & Statutory Auditor
144 Nethergate
Dundee
DD1 4EB

BRITTLE BONE SOCIETY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

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BRITTLE BONE SOCIETY

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Brittle Bone Society
Charity number	272100
Principal office	Grant Paterson House 30 Guthrie Street Dundee DD1 5BS
Trustees	Elaine Healey (Chairman Re-elected Sept 2012) Toni Potterton (Vice Chairman Retired 24 Sept 2012) Robert Gordon (Treasurer) Jane Moreland (Secretary Retired 8 March 2012) John Phillips (Secretary Elected Sept 2012) Jacky Boyd (Appointed 22 Sept 2012) Helen Chappel (Appointed 22 Sept 2012) Yvonne Grant (Re-elected Sept 2012) Simon McKeown (Re-elected Sept 2012) Andrew Mills Catherine Potterton (Retired 22 Sept 2012) Samantha Renke (Re-elected Sept 2012) Mark Ross James Sageman Harry Venet
Chief executive officer	Patricia Osborne
Auditor	Bird Simpson & Co Chartered Accountants & Statutory Auditor 144 Nethergate Dundee DD1 4EB
Bankers	Royal Bank of Scotland 3 High Street Dundee DD1 9LY
Legal status	Unincorporated Charity registered with The Charity Commission in England & Wales under Charity number 272100 and the Office of the Scottish Charity Regulator in Scotland under Charity number SCO10951.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2013

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2013.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Elaine Healey
Robert Gordon
John Phillips
Yvonne Grant
Simon McKeown
Andrew Mills
Samantha Renke
Mark Ross
James Sageman
Harry Venet

Jacky Boyd (Appointed 22 September 2012)
Helen Chappel (Appointed 22 September 2012)

Toni Potterton (Retired 24 September 2012)
Catherine Potterton (Retired 22 September 2012)

STRUCTURE, GOVERNANCE AND MANAGEMENT

As the Charity is active throughout the United Kingdom it is registered with both the Charity Commission and the Office of the Scottish Charity Regulator. It is unincorporated and governed by its constitution. The constitution was established in 1972 and subject to a comprehensive review in 2001. The revised constitution was formally adopted at an EGM held on 24th February, 2002.

A further amendment was made at the AGM of 29th April, 2006. Copies of the constitution are available on request from the Charity's operational address as stated on page 1.

Membership of the Charity is open to individuals over the age of 18 years and organisations who are interested in furthering the work of the Charity and who have paid the appropriate annual subscription.

The trustees administer and manage the Charity and employ a Chief Executive Officer to manage the day-to-day operations of the organisation. Whilst the Chief Executive Officer is normally in attendance at the meetings of the trustees, she has no voting rights, her participation being on an ex-officio basis.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2013

The trustees meet 3 or more times per year depending on the business to be considered. Decisions are made based on motions, duly proposed and seconded, either at the meeting or previously in writing. Motions are carried on a simple majority of the trustees attending and voting. This is subject to the constitutional requirement that a minimum of 5 trustees must be present at any meeting. In addition the Chair/Secretary and Treasurer together with the Chief Executive Officer prepare regular reports for the trustees.

Additionally the CEO regularly updates and consults the Chairman, Secretary and Treasurer on operational matters via email and telephone.

On election or adoption trustees are supplied with the relevant publications from the Charity Commission and the Office of the Scottish Charity Regulator. The Charity supplies full job descriptions for trustees and office bearers, copies of the constitution and other policy documents relevant to the governance of the Charity.

Trustees are encouraged to contact the appropriate regulator or, if necessary, other sources of information should they have any enquiries.

Trustees are also required to sign a Declaration Form confirming that they are not in any way legally disqualified from serving, in accordance with the Charities Act 2011 (section 178).

While the trustees consider external and internal risks to the Charity on an ad hoc basis, it should be noted that the Charity's involvement with Pilotlight in January 2012 saw them complete a number of operational reviews including setting out a risk register which was duly reported at a subsequent trustee meeting.

Internal risks are minimised by the established procedures for authorisation of transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

The law firm Jones Day, of which trustee John Phillips is a partner, continues to provide pro bono legal advice across a number of areas including advice on litigation, IT and other contractual matters, data protection and employment law. The London offices of Jones Day are regularly used by charity staff and trustees for meetings on both internal matters and funding presentations. This allows the Charity to apply to its charitable objectives, funds that would otherwise be spent on legal fees or room hire and so increases the proportion of every donation that directly assists those with OI.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to advance research into the causes, inheritance and management of Osteogenesis Imperfecta and similar disorders, to publish the useful results of such research and to relieve persons from such disorders.

In recent years the focus has very much been on the provision of advice, support and financial assistance. This has been maintained by a number of charitable trusts that support the costs of the Charity's Support Worker and by the Fundraising Officer's work to source funds. Recent months have seen a rise in communication in social media and this has impacted on staff and turnaround times to respond to enquiries.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2013

Applications for financial support must be made in writing and supported by a relevant professional, generally an occupational therapist, and full details on the specification, cost and supplier of any equipment. The Charity operates an application system which is summarised regularly back into the Trustee Board (maintaining and protecting personal details and identities).

There is a wide mixture of potential funding sources and the best way of securing funds is judged on a case-by-case basis. This may include applications to major trusts, local trusts, and companies, and in many cases contributions from specific events or individuals. It may take weeks or months to get the money required but any and all donations made for an individual will be restricted only for the benefit of this individual.

ACHIEVEMENTS AND PERFORMANCE

The Charity has continued to provide financial and other support and signposting to people affected by Osteogenesis Imperfecta. This is done by Charity staff and by collaboration with the Charity's new Medical Advisory Board set up April 2012, and through membership of POINT (Paediatric National Osteogenesis Imperfecta Team) - staffed by healthcare professionals throughout the UK.

A major part of our service is to help with the provision of wheelchairs and other specialist equipment and to organise and plan events and meetings which inform, educate and provide opportunities to network and socialise.

The Charity spent considerable time completing long awaited medical fact sheets which were fully endorsed by the Medical Advisory Board and POINT group, with further agreement from partners OIF in the USA, and they have been ratified by our legal team to ensure compliance regarding the provision of information of a medical nature. These sheets were also submitted for general member consultation and a commitment offered to review these sheets on a regular basis.

The Charity has grown its involvement in research areas relevant to the circumstances relating to Osteogenesis Imperfecta and done so by responding to Government and other consultations with assistance from healthcare professionals on its Medical Advisory Board; also by promoting NIHR work to wider membership.

Staff costs are supplemented currently only to the Support Worker's salary, however our project launched in 2012 (Outreach Support Workers Programme) involving volunteers across the UK, has seen staff develop this area of work. This change in staff remit saw us apply to various organisations for financial assistance to support this part of the Charity's work to help supplement the salary of the Office Co-ordinator and the charity are reviewing job titles to better reflect the work now undertaken.

A significant milestone in the year was the completion of our involvement and training with Pilotlight, an organisation who help build capacity with small charities, and having completed the course successfully we achieved this prestigious mark. Our strategic plan and fundraising strategy were finalised during this process with the support of mentors from Pilotlight. The Charity continues to increase its presence outside the UK to forge links and partnerships with our sister organisations. We continue to install methods of best practice in both support and research and to improve our fundraising strategies.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2013

The Brittle Bone Society continues to maintain relations with OIF in the USA and OIFE in Europe mainly through internet communication, and is growing links with worldwide OI campaigns such as Wishbone Day (May 6th) founded in Australia in 2010, by raising awareness and building links at home and abroad.

The Charity has not had the benefit of a major/high profile patron since the resignation of the Countess of Strathmore in 1999. Securing a high profile patron remains an aim of the Charity.

VOLUNTEERS

Outside of the head office the Charity relies on volunteers throughout the UK to help raise awareness and carry out fundraising and provide peer support for others affected by Osteogenesis Imperfecta.

The head office has continued to enjoy the benefit of volunteers conducting part-time administration work throughout the year. On occasion and where appropriate part time paid contracts are agreed for any particular body of work.

The Charity continues to enjoy the benefit of administration volunteers at head office and also assistance at various events around the UK.

STAFF

Staff at HQ have completed an accredited quality standard for management of volunteers. This assisted with the launch of the Charity's outreach support group programme at its September 2012 Conference.

MEMBERSHIP

The Charity adopted membership of pressure groups RDUK and Genetic Alliance and attended appropriate Parliamentary awareness raising events across the UK. The Charity will continue to seek to embark on relationship building with devolved parliaments in Wales and Northern Ireland and with the Republic of Ireland parliament to gain support from all regions in its constitutional reach.

GOVERNMENT FUNDING

For the year 2012-2013 we received the regular £12,000 Scottish Government Grant funding; however this award is under review and we expect to hear later in 2013 whether we qualify for this funding going forward.

ASSETS

The charity shop, which we owned at 112 City Road, Dundee, was sold in the early part of 2013. The shop manager retired in February 2013.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2013

FINANCIAL REVIEW

The practice of fundraising to co-fund equipment or services continues. There continues to be an increased emphasis on seeking out financial income to fund events, and so spread the reach of services offered by the Charity. The Charity continues to explore and apply to various funding institutions and continues to seek out relevant sponsorship including applications for corporate sponsorship, not least specifically to boost its wheelchair/equipment fund.

The Charity has also applied for educational grant funding for their most expensive event (annual AGM and conference) from major pharmaceutical companies and these talks are on-going.

Educational grant applications are underway and during late 2012 and early 2013 exploratory meetings were held at the Charity's HQ and at the offices of Jones Day in London to conduct those discussions.

The Youth Event called VOICE, now in its fourth year, was hosted in Northern Ireland in early 2013 and was funded by the Northern Ireland Lottery and Lloyds TSB Foundation for Northern Ireland. The Charity's largest annual conference was held in Blackpool and the child care facility at this event was managed by healthcare professionals funded by grants from St James Place Foundation and the Souter Foundation.

Our programme of services to members saw us develop new projects to cover an ever wider age range of people who have OI.

With one support worker covering the entire UK and Ireland a new outreach support group programme was devised to spread support. Early indications of the success of the outreach programme are positive, with the launch of seven groups across the UK and the Republic of Ireland.

The BBS are now regularly inviting suitable and relevant sponsors to our smaller and main Annual Conference Event to help provide an array of information and also to help pay towards Conference costs.

The Charity continues to use online banking to manage its banking affairs.

The Charity has ensured all trustees and key staff have completed child protection training and are complying fully with all CRBS checks (now being replaced with PVG Scheme), and includes self declaration forms for any volunteers or others in contact with any work in the back offices.

Our compliance with PVG and related checks and procedures is often a pre-requisite for supporting our own grant applications. A requirement from the National Lottery of grants awarded demanded that all cheques, regardless of the amounts involved, contain two authorised signatories. This was addressed by enlisting the additional signatory of staff member Christine Hope (Fundraising Officer) alongside CEO Patricia Osborne. Treasurer Robert Gordon has access to our online banking and regular bank reconciliations, therefore sufficient checks and controls for trustees to monitor amounts drawn are in place. There has been no change to this procedure during the year.

The Charity applied for and was successful in an application for funding to install a new database and website. This offer was announced in February 2012 and was discussed at the trustees' meeting in July 2012. It was agreed not to accept this offer and to pursue other means to achieve a new database system.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2013

Membership status was reviewed and subsequently we are increasing fees, which will include a new supporters' package. A launch of a new membership and supporters drive will be set out at the Charity's Annual Conference in August 2013.

GOING CONCERN

In previous years the trustees have approved various cost saving actions in order to stabilise the financial position of the Charity.

The Charity has benefitted from substantial legacy donations in previous years. In this current year we received one legacy donation of £2,000 in May 2012, with two other donations of a similar amount just after the financial year end. During this financial year we have though been advised of a legacy to be received within the current period. However this has yet to be awarded and the amount is as yet unknown; it will be reported on in the next annual accounts.

The level of unrestricted funds is greater than required in the reserves policy set by the trustees and, consequently, the trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future and have therefore used the going concern basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

The strategic plan was adopted in January 2013.

RESEARCH AND DEVELOPMENT

The Charity continues to grow its involvement and activity in research programmes. It has encouraged members to become involved and learn the benefits of working with NIHR. The Charity is now more able to consider research support by referring enquiries of this nature to its Medical Advisory Board for technical consideration.

It is hoped that this will further assist in informing interested parties who may wish to consider research legacy donations to the Society.

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and the income and expenditure of the charity for that period.

BRITTLE BONE SOCIETY
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2013

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Bird Simpson & Co have been re-appointed as auditor for the ensuing year.

Signed on behalf of the trustees



.....
Elaine Healey
Trustee

Grant Paterson House
30 Guthrie Street
Dundee
DD1 5BS

Saturday 27th July 2013

BRITTLE BONE SOCIETY
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRITTLE BONE SOCIETY
YEAR ENDED 31 MARCH 2013

We have audited the financial statements of Brittle Bone Society for the year ended 31 March 2013 which comprise the Statement of Financial Activities, Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Annual Report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the reports and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

BRITTLE BONE SOCIETY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRITTLE BONE SOCIETY *(continued)*

YEAR ENDED 31 MARCH 2013

OPINION ON FINANCIAL STATEMENTS

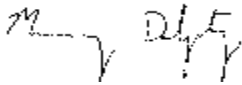
In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at year ended 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



.....
Murray Dalgety
Senior Statutory Auditor
For Bird Simpson & Co
Chartered Accountants & Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Dated 2nd August, 2013

BRITTLE BONE SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	127,141	98,551	225,692	175,907
Activities for generating funds	3	98,946	14,766	113,712	94,916
Investment income	4	882	–	882	858
Other incoming resources	5	22,956	–	22,956	–
TOTAL INCOMING RESOURCES		<u>249,925</u>	<u>113,317</u>	<u>363,242</u>	<u>271,681</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising trading: cost of goods sold and other costs	6	(117,675)	–	(117,675)	(115,521)
Charitable activities	7/8	(71,675)	(113,459)	(185,134)	(188,152)
Governance costs	9	(8,650)	–	(8,650)	(15,400)
TOTAL RESOURCES EXPENDED		<u>(198,000)</u>	<u>(113,459)</u>	<u>(311,459)</u>	<u>(319,073)</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
Transfer between funds	10	51,925	(142)	51,783	(47,392)
	11	(19,078)	19,078	–	–
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		32,847	18,936	51,783	(47,392)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>177,467</u>	<u>118,673</u>	<u>296,140</u>	<u>343,532</u>
TOTAL FUNDS CARRIED FORWARD		<u>210,314</u>	<u>137,609</u>	<u>347,923</u>	<u>296,140</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

BRITTLE BONE SOCIETY
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2013

	Note	2013 £	2012 £
INCOME		339,404	270,823
Net gains from disposals of income fund fixed assets		22,956	–
TOTAL INCOME		362,360	270,823
TOTAL EXPENDITURE		(311,459)	(319,073)
OPERATING SURPLUS/(DEFICIENCY)	10	50,901	(48,250)
OTHER INCOME			
Interest receivable and similar income	4	882	858
SURPLUS/(DEFICIT) FOR THE YEAR		51,783	(47,392)

The Income and Expenditure Account includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

BRITTLE BONE SOCIETY

BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
FIXED ASSETS			
Tangible assets	13	70,722	97,003
CURRENT ASSETS			
Debtors	14	6,658	17,526
Cash at bank and in hand		285,482	208,911
		<u>292,140</u>	<u>226,437</u>
CREDITORS: Amounts falling due within one year	15	<u>(14,939)</u>	<u>(27,300)</u>
NET CURRENT ASSETS		277,201	199,137
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>347,923</u>	<u>296,140</u>
FUNDS			
Restricted income funds	16	137,609	118,673
Unrestricted income funds	17	210,314	177,467
TOTAL FUNDS		<u>347,923</u>	<u>296,140</u>

These financial statements were approved by the members of the committee on the 27th July 2013 and are signed on their behalf by:



Elaine Healey
Trustee

The notes on pages 14 to 20 form part of these financial statements.

BRITTLE BONE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 2011.

Incoming Resources

All income is recognised when the conditions for receipt have been met, and there is a reasonable assurance of receipt. In particular, the following policies are used:

Donations and legacies are included in the year in which they are receivable, which is when the Charity becomes entitled to the resource with reasonable certainty and it can be measured reliably.

Donations and legacies received for general purposes of the Charity are included as unrestricted funds. Donations and legacies for activities restricted by the terms of the donation are taken to restricted funds where these wishes are legally binding on the Trustees.

Grants are credited in the year to which they relate. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Branch receipts are recorded in the Income and Expenditure Account on an accruals basis.

Investment income and bank interest is included in the year in which it is receivable. Non-monetary gifts and donated services and facilities are not incorporated into these financial statements. When received these amounts are disclosed as a note in the accounts.

Resources Expended

All expenditure is included on an accruals basis. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. The allocation of expenditure follows the policies below:

Costs of generating voluntary income consist of the costs incurred in inducing others to make gifts to the Charity that are voluntary income.

Costs allocated to fundraising and trading are those costs incurred on non-charitable activities undertaken to generate funds for use by the Charity.

Investment management costs are the costs of administering the investments held. Costs of charitable activity comprise all the resources applied by the Charity in undertaking its work to meet its charitable objectives. Administration costs, which support the charitable activities, are allocated across the core activities to reflect the estimated staff time spent on each main area.

Governance costs are the costs associated with the governance arrangements of the Charity, which relate to the general running of the Charity as opposed to those costs associated with fundraising or charitable activities. They include the travel and subsistence costs of Trustees attending meetings.

BRITTLE BONE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

Taxation

The income of the Charity is exempt from charge to tax in accordance with the provisions of the Income and Corporation Taxes Act 1988.

Fund Accounting

Funds held by the Charity are held in restricted and unrestricted funds.

Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Where necessary a transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Heritable Property	-	2% per annum
Equipment	-	25% per annum
Computer Software	-	33 1/3% per annum

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations				
Donations	110,099	98,551	208,650	149,345
Legacies				
Legacies	2,000	-	2,000	11,656
Grants receivable				
Grants receivable	12,000	-	12,000	12,000
Subscriptions	3,042	-	3,042	2,906
	<u>127,141</u>	<u>98,551</u>	<u>225,692</u>	<u>175,907</u>

BRITTLE BONE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Shop Income	13,281	–	13,281	19,013
Fundraising events	85,665	14,766	100,431	75,903
	<u>98,946</u>	<u>14,766</u>	<u>113,712</u>	<u>94,916</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Bank interest receivable	882	882	858
	<u>882</u>	<u>882</u>	<u>858</u>

5. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Gains on disposal of tangible fixed assets for charity's own use	22,956	22,956	–
	<u>22,956</u>	<u>22,956</u>	<u>–</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Costs of Voluntary Income	65,995	65,995	64,115
Costs of Fundraising Income	51,680	51,680	51,406
	<u>117,675</u>	<u>117,675</u>	<u>115,521</u>

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Charitable Expenses	17,894	–	17,894	19,020
Charitable Activities	53,781	113,459	167,240	169,132
	<u>71,675</u>	<u>113,459</u>	<u>185,134</u>	<u>188,152</u>

BRITTLE BONE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2013	Total Funds 2012
	£	£	£
Charitable Expenses	17,894	17,894	19,020
Charitable Activities	167,240	167,240	169,132
	<u>185,134</u>	<u>185,134</u>	<u>188,152</u>

9. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£
Audit fees	4,470	4,470	5,040
Costs of trustees' meetings	4,180	4,180	10,360
	<u>8,650</u>	<u>8,650</u>	<u>15,400</u>

10. NET INCOMING/ (OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2013	2012
	£	£
Depreciation	5,176	5,180
Auditors' remuneration: - audit of the financial statements	<u>4,470</u>	<u>5,040</u>

11. FUND TRANSFERS

The society has a number of restricted funds. Where the expenditure on a fund to date exceeds the income received as of the year end, provision has been made to transfer the required amount from general reserves.

In addition, the society is currently reviewing its restricted funds and a number of smaller funds, where the initial conditions have been fully met, with the donor's permission, have been transferred into unrestricted funds.

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2013	2012
	£	£
Wages and salaries	133,568	129,584
Social security costs	11,897	11,929
	<u>145,465</u>	<u>141,513</u>

BRITTLE BONE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

12. STAFF COSTS AND EMOLUMENTS *(continued)*

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2013	2012
	No	No
Number of charitable activities staff	5	5
Number of administrative staff	1	1
Number of management staff	1	1
	<u>7</u>	<u>7</u>

No employee received remuneration of more than £60,000 during the year (2012 - Nil).

13. TANGIBLE FIXED ASSETS

	Heritable Property £	Office Equipment £	Computer Software £	Total £
COST				
At 1 April 2012	123,479	62,911	21,082	207,472
Disposals	(28,884)	–	–	(28,884)
At 31 March 2013	<u>94,595</u>	<u>62,911</u>	<u>21,082</u>	<u>178,588</u>
DEPRECIATION				
At 1 April 2012	31,130	59,014	20,325	110,469
Charge for the year	2,470	1,949	757	5,176
On disposals	(7,779)	–	–	(7,779)
At 31 March 2013	<u>25,821</u>	<u>60,963</u>	<u>21,082</u>	<u>107,866</u>
NET BOOK VALUE				
At 31 March 2013	<u>68,774</u>	<u>1,948</u>	–	<u>70,722</u>
At 31 March 2012	<u>92,349</u>	<u>3,897</u>	<u>757</u>	<u>97,003</u>

14. DEBTORS

	2013	2012
	£	£
Trade debtors	–	1,786
Other debtors	6,658	15,740
	<u>6,658</u>	<u>17,526</u>

BRITTLE BONE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

15. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
Trade creditors	6,252	19,424
Taxation and social security	3,017	3,556
Other creditors	5,670	4,320
	<u>14,939</u>	<u>27,300</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2013
	£	£	£	£	£
Restricted Funds	87,603	54,998	(42,740)	(9,054)	90,807
Restricted Funds - Individuals	31,070	37,449	(32,040)	10,323	46,802
Restricted Funds - Conference	-	20,870	(38,679)	17,809	-
	<u>118,673</u>	<u>113,317</u>	<u>(113,459)</u>	<u>19,078</u>	<u>137,609</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2013
	£	£	£	£	£
Heritable Property	97,003	-	-	(26,281)	70,722
General Funds	80,464	249,925	(198,000)	7,203	139,592
	<u>177,467</u>	<u>249,925</u>	<u>(198,000)</u>	<u>(19,078)</u>	<u>210,314</u>

BRITTLE BONE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
Restricted Funds	–	90,807	90,807
Restricted Funds - Individuals	–	46,802	46,802
	<u>–</u>	<u>137,609</u>	<u>137,609</u>
Unrestricted Income Funds:			
Designated Funds	70,722	–	70,722
General Funds	–	139,592	139,592
	<u>70,722</u>	<u>139,592</u>	<u>210,314</u>
Total Funds	<u><u>70,722</u></u>	<u><u>277,201</u></u>	<u><u>347,923</u></u>

19. CAPITAL COMMITMENTS

At the year end the society was committed to the purchase of a new database.

**BRITTLE BONE SOCIETY
MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2013**

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report on pages 9 to 10.

BRITTLE BONE SOCIETY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2013

	2013		2012
	£	£	£
INCOMING RESOURCES			
VOLUNTARY INCOME			
Donations	208,650		149,345
Legacies	2,000		11,656
Grants receivable	12,000		12,000
Subscriptions	3,042		2,906
	<u>225,692</u>		<u>175,907</u>
ACTIVITIES FOR GENERATING FUNDS			
Shop Income	13,281		19,013
Fundraising events	100,431		75,903
	<u>113,712</u>		<u>94,916</u>
INVESTMENT INCOME			
Bank interest receivable	882		858
OTHER INCOMING RESOURCES			
Gains on disposal of tangible fixed assets for charity's own use	22,956		-
	<u>363,242</u>		<u>271,681</u>
RESOURCES EXPENDED			
FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS			
Cost of sales - Purchases	14,628		8,203
Staff costs - Wages & Salaries	75,498		74,534
Staff costs - Employer's NIC	6,837		6,749
Establishment - Rates & Water	1,214		4,958
Establishment - Light & heat	3,641		2,821
Establishment - Repairs & maintenance	1,150		3,539
Establishment - Insurance	1,072		1,536
Professional - Legal fees	1,899		1,407
Legal & professional - Other	506		-
Office expenses - Telephone	1,643		1,661
Office expenses - Other	508		31
Depreciation	2,847		2,849
Stationery	1,328		3,996
Postage	2,603		2,384
Computer expenses	2,301		853
	<u>117,675</u>		<u>115,521</u>

BRITTLE BONE SOCIETY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2013

	2013	2012
	£	£
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	58,070	55,050
Staff costs - Employer's NIC	5,060	5,180
Establishment - Rates & Water	702	1,147
Establishment - Light & heat	2,196	1,328
Establishment - Repairs & maintenance	740	1,022
Establishment - Insurance	877	1,257
Professional - Legal fees	1,553	1,151
Legal & professional - Other	414	-
Office expenses - Telephone	1,154	1,160
Office expenses - Other	2,829	3,706
Depreciation	2,329	2,331
Stationery	1,087	3,269
Postage	2,130	1,951
Computer expenses	1,883	698
Conference expenses	38,679	33,108
Staff travel	4,825	6,065
Holidays	-	28
Wheelchair purchase	30,038	45,089
Wheelchair repairs	2,851	6,789
Welfare & equipment	12,961	7,812
Newsletters	4,305	2,827
Subscriptions	960	282
Support Group costs	3,632	-
Meetings	5,859	6,902
	<u>185,134</u>	<u>188,152</u>
GOVERNANCE COSTS		
Audit fees	4,470	5,040
Costs of trustees' meetings	4,180	10,360
	<u>8,650</u>	<u>15,400</u>
TOTAL RESOURCES EXPENDED	<u>311,459</u>	<u>319,073</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	<u>51,783</u>	<u>(47,392)</u>

BRITTLE BONE SOCIETY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2013

	2013		2012
	£	£	£
FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS			
Costs of Voluntary Income			
Staff costs - Wages & Salaries	45,440		43,270
Staff costs - Employer's NIC	4,358		4,216
Establishment - Rates & Water	702		1,147
Establishment - Light & heat	2,196		1,328
Establishment - Repairs & maintenance	740		1,022
Establishment - Insurance	877		1,257
Professional - Legal fees	1,553		1,151
Legal & professional - Other	414		-
Office expenses - Telephone	1,154		1,160
Depreciation	2,329		2,331
Stationery	1,328		3,996
Postage	2,603		2,384
Computer expenses	2,301		853
	<u>65,995</u>		<u>64,115</u>
Costs of Fundraising Income			
Cost of sales - Purchases	14,628		8,203
Staff costs - Wages & Salaries	30,058		31,264
Staff costs - Employer's NIC	2,479		2,533
Establishment - Rates & Water	512		3,811
Establishment - Light & heat	1,445		1,493
Establishment - Repairs & maintenance	410		2,517
Establishment - Insurance	195		279
Professional - Legal fees	346		256
Legal & professional - Other	92		-
Office expenses - Telephone	489		501
Office expenses - Other	508		31
Depreciation	518		518
	<u>51,680</u>		<u>51,406</u>
	<u><u>117,675</u></u>		<u><u>115,521</u></u>

BRITTLE BONE SOCIETY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2013

	2013		2012
	£	£	£
CHARITABLE ACTIVITIES			
Charitable Expenses			
<i>Activities undertaken directly</i>			
Establishment - Rates & Water		702	1,147
Establishment - Light & heat		2,196	1,328
Establishment - Repairs & maintenance		740	1,022
Establishment - Insurance		877	1,257
Professional - Legal fees		1,553	1,151
Legal & professional - Other		414	-
Office expenses - Telephone		1,154	1,160
Office expenses - Other		2,829	3,706
Depreciation		2,329	2,331
Stationery		1,087	3,269
Postage		2,130	1,951
Computer expenses		1,883	698
		<u>17,894</u>	<u>19,020</u>
 Charitable Activities			
<i>Activities undertaken directly</i>			
Staff costs - Wages & Salaries		58,070	55,050
Staff costs - Employer's NIC		5,060	5,180
Conference expenses		38,679	33,108
Staff travel		4,825	6,065
Holidays		-	28
Wheelchair purchase		30,038	45,089
Wheelchair repairs		2,851	6,789
Welfare & equipment		12,961	7,812
Newsletters		4,305	2,827
Subscriptions		960	282
Support Group costs		3,632	-
Meetings		5,859	6,902
		<u>167,240</u>	<u>169,132</u>
		<u>185,134</u>	<u>188,152</u>