



**(A company limited by guarantee)**

**Report and Consolidated Financial Statements**

**For the Year Ended**

**31 March 2017**

**Company Registration Number: 05738517**

**Charity Commission Registration Number: 1113326**

**OSCR Number: SC 039703**

**VAT Number: 125 7951 96**

**Child Brain Injury Trust**  
**Report and Consolidated Financial Statements**  
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**Child Brain Injury Trust**  
**Reference and Administrative Details**  
**For the Year Ended 31 March 2017**

**Trustees**

Robert Thomas (Vice Chair) - Solicitor  
Terry Burt (Treasurer) - Accountant  
Dr Mike Pike - Paediatric Neurologist (Resigned 26 November 2016)  
Mark Linden - Research Lecturer (Resigned 26 November 2016)  
Polly Symondson (Resigned 26 November 2016)  
Andy Caudell  
Dr Katy Byard - Clinical Psychologist  
Inez Brown - Solicitor  
Sarah Louis Mackie (Appointed 18 January 2017)  
Stephen Frank O'Neill (Appointed 18 January 2017)

**Secretary**

Stephanie Bremner

**Chief Executive Officer**

Lisa Turan

**Registered office**

Unit 1, The Great Barn  
Baynards Green Farm  
Nr Bicester  
Oxon  
OX27 7SG

**Bank detail**

The Co-operative Bank  
13 New Road  
Oxford  
OX1 1LG

CCLA Investment Management Ltd  
80 Cheapside  
London  
EC2V 6DZ

**Company registered number**

05738517

**Charity registered number**

1113326  
SC 039703

**Auditors**

DSA Prospect Audit Limited  
The Old Chapel  
Union Way  
Witney  
Oxon  
OX28 6HD

**Child Brain Injury Trust**  
**Management Annual Report**  
**For the Year Ended 31 March 2017**

**A OBJECTS AND ACTIVITIES**

As a registered charity, the Child Brain Injury Trust is regulated by the Charity Commission (England and Wales) and OSCR in Scotland.

The charity is also a Company Limited by Guarantee and reports to Companies House in this respect separately.

Charities exist to provide 'explicit public benefit' for society as a whole. As such, the objects of the charity should reflect this. They state:

'THE RELIEF OF BRAIN INJURED CHILDREN AND THEIR FAMILIES BY PROVIDING TREATMENT, SUPPORT AND REHABILITATION, PROMOTING RESEARCH INTO THE CAUSES AND TREATMENT OF BRAIN INJURIES, ADVANCING PUBLIC KNOWLEDGE AND UNDERSTANDING OF BRAIN INJURIES TO CHILDREN AND IN SUCH OTHER WAYS AS THE TRUSTEES THINK FIT'.

**How our activities deliver public benefit**

All our charitable activities focus on supporting those who are affected by childhood acquired brain injury, including families, professionals and the wider community. Our activities are undertaken to further our charitable purposes for the public benefit.

**Who used and benefited from our services?**

Our main beneficiaries are families of children and young people affected by childhood acquired brain injury. This includes the wider family and anyone connected with them such as friends and professionals supporting the family. This includes health and social care professionals, educators, youth workers, police, psychologists, lawyers, barristers, etc.

The main areas of charitable activity are the provision of support and information through outreach work; and learning activities. Anyone can access our services and they are provided free of charge for families directly affected by acquired brain injury.

We work with families until they feel confident enough to manage on their own. Usually this is when the child reaches 18, however, we can work with families until a child reaches 24.

**Strategic direction – Building bridges and filling gaps**

The charity has continued to perform well against its strategic objectives, indeed in some areas it has outperformed expectations and in doing so has made a positive impact to the lives of families affected by childhood acquired brain injury.

Our strategic direction is firmly placed in improving the lives of families affected by childhood acquired brain injury. The charity provides much needed and vital emotional, practical and social support following the brain injury of a child or young person (up to the age of 24) in hospital, home and at school.

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We are the leading organisation in the UK for families and professionals providing expertise on the social and emotional impact of childhood acquired brain injury. We do this through the provision of a national helpline service and our Model of Integrated Support through a national network of Child and Family Support Coordinators who are employed to provide direct emotional, practical and social support for families and professionals.

We also provide specialised information and offer learning events for anyone affected by childhood acquired brain injury throughout the United Kingdom.

Our key strategic objectives are:

- To support families and professionals following childhood acquired brain injury
- To raise awareness of the impact of childhood acquired brain injury.
- To reduce childhood acquired brain injury through education and awareness.

## **B ACHIEVEMENTS AND PERFORMANCE**

### **Direct Support**

Our Model of Integrated Support has gone from strength to strength supporting families across the UK who are affected by childhood acquired brain injury.

The 'Direct Support Service' is part of the core programme the charity delivers. Families can access the service at hospital, home and at school and is supported by a national Helpline. The success of the model is predominately due to the 'early intervention' approach, which means we are able to reach families earlier and as such the intervention can be an integrated part of the overall rehabilitation process.

Our Child and family Support Coordinators are specialists in their field and assist with the emotional, practical and social issues families often face when they are living in their communities and trying to adjust to life following brain injury.

With the launch of our Legal Support Service, we were delighted to partner with some of the most experienced law firms in the country who can provide a full legal service for families across Scotland, Wales and England. This has enabled families from harder to reach areas to have full access to the charity's support services.

### **Statistical information**

| <b>Intervention</b>    | <b>Number</b> |
|------------------------|---------------|
| New referrals          | 342           |
| Existing families      | 964           |
| Helpline interventions | 1,511         |
| Family visits          | 316           |
| Hospital visits        | 400           |

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**Family Engagement**

The majority of the family events organised by the charity focus on participation for the whole family. The objective is to reduce isolation and to develop self-confidence and self-management skills. We want families to feel more able to participate in life in general. These events are provided free of charge to all and means we are able to promote inclusion and provide genuine access for all.

All events are listed on our Facebook page and separate evaluation is sought following each event to help us improve our offer to families.

**Summary**

During the year we were able to offer the following family engagement events:

**England & Wales**

- Southampton – Coffee morning, Ronald MacDonald House (Southampton Children’s Hospital)
- Midlands - coffee morning with Anthony Collins
- Wales - Climbing event at Boulders
- Presentation by Rebecca Ashton, Ed Psychologist and Neuro Psychologist on “SEN Funding
- Family Day at Chester Zoo
- Manchester United Football Stadium tour and lunch at Red Café
- Alder Hey After Trauma Day

**Scotland**

- Sibling Awareness & Support Event
- Ratho Climbing Centre Family Event
- Blair Drummond Safari and Picnic Family Event
- Festive Pantomime Family Event

**Northern Ireland**

- Art and Craft Day
- Parents Health and Wellbeing Day at Galgorm Resort and Spa
- Summer Activity Day at Belfast
- Belfast Giants Ice Hockey through CASH4KIDS NI
- Grand Opera House Pantomime
- Santa’s Cottage, 61 attended

**Information and Learning**

Information and learning is a strong element of our work. The charity provides both professionals and families with opportunities to increase their knowledge and understanding about childhood acquired brain injury.

This is achieved through providing high quality information underpinned by the ‘Information Standard’ Accreditation, which we once again achieved. Our information and learning opportunities are advertised through our website and are delivered in person, through E-Learning sessions, a website [www.childbraininjurytrust.org.uk](http://www.childbraininjurytrust.org.uk) and at our annual conference.

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**E-Learning Registration and Attendance**

Our E-Learning programme is delivered by professionals both internal and external to the charity. Our extensive knowledge in our field ensures that we keep our knowledge current and are committed to delivering high quality topics which make a real difference for families facing life after brain injury.

**Example of webinar programmes**

**"Understanding and Managing..."**

Fatigue  
Attention & Concentration  
Organisation & Planning  
Memory  
Social Skills  
Perception

**Legal Series**

Making a Legal Claim  
NHS Continuing Care  
Employment Rights for Parents  
Education Rights including SEN

Sessions proved popular with families and professionals and we continue to receive excellent feedback from attendees. The focus for the next year will be on expanding the range of topics we can offer and to secure a wider engagement. We will also look to increase the number of annual subscriptions.

Webinars are also delivered in line with the campaigns we deliver. For example, during 'Action for Brain Injury' week and during our road safety 'Be seen, not hurt' campaign.

**Workshops**

We secured funding from the Eden Dora Trust to enable us to offer supported (free of charge) places to education professionals at all our workshops until May 2017. This represents 160 places. As in previous years we will have to market this offering to schools in a creative way as educators are facing more pressure than ever with regard to SEN and CPD.

**New Information**

The charity is committed to developing new information which promotes improving lives following brain injury. This year saw the publication of 'Rearrange Your Brain' which was kindly funded by the Big Lottery and launched at the Welsh Assembly Rooms in November. Following the successful road show in Wales, we plan to roll the book out across the rest of the UK. In addition, a new book aimed at 12 - 16 year olds will be launched in 2018.

We are currently reviewing our 'information offer' and looking at ways of improving what and how we offer information. During 2017, we expect to put additional resources into the I&L department with the aim of providing a fuller and more current service.

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**Annual Conference**

The Conference theme of “It’s a Family Affair” was a great success and we have received excellent feedback from delegates. We held the event at the Wolverhampton Railway Station – The Grand Station and attracted 200 plus delegates.

Income and sponsorship raised from this event helped to promote awareness of the issues families face when dealing with life after brain injury. No 5 Chambers once again showed their support by providing sponsorship so we could use the venue and offer reduced rates for families.

Overall numbers for this year’s conference were slightly down on previous years however this is in line with current uptake for paid for events within the sector. Many law firms are offering free of charge APIL accredited one-day conferences with excellent speakers and other paid for conference holders have experienced the same difficulties as ourselves.

**Fundraising and Marketing**

The charity has focused on developing a number of fundraising groups and managing our newly formed Legal Support Service. We were also fortunate to receive a grant from The Local Sustainability Fund to help the charity identify methods of becoming less grant dependent. This has enabled focused work to be carried out around income generation and social enterprise options.

We made good progress with the fundraising groups which consist of corporate volunteers in London, Bristol, Birmingham, Leeds, Sheffield, Manchester, Cardiff and soon to be, Newcastle. Each group has successfully organised fundraising activities including quizzes, walks, challenge events, dinners and networking events. We are extremely grateful for their outstanding support, generosity of time, energy and resources.

We continued to increase awareness and raise funds through our campaigns during ‘Action for Brain Injury’ week and our ‘Be Seen, Not Hurt’ road safety week. Both campaigns proved popular with supporters and families alike. Our art exhibition was once again a great success. We are incredibly grateful that Bolt Burdon Kemp Solicitors chose to support this campaign yet again. Their donation allowed us to provide art kits to all of the budding artists taking part and to put on a fabulous event promoting their work, whilst raising vital funds for the charity.

During the ‘Be Seen, Not Hurt’ road safety week, our annual ‘Glow Day’ appeal proved increasingly popular with our corporate supporters, families and even our staff. All participants entered into the spirit of the day and dressed in their most daring coloured clothes and posted pictures for all to see across social media. The purpose to raise awareness of being seen and not hurt was met with a fun, yet meaningful campaign.

Our presence throughout social media has steadily gathered traction. In doing so, we have reached many new people who now know about our work. The impact that a child’s brain injury has on a family is gathering momentum, both in the UK and worldwide. Thanks to this increasing presence, we were chosen to be the beneficiary of No 5 Chambers fundraising event ‘Strictly 9 to 5’ which raised in excess of £15,000.

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JMW Solicitors, Towry Wealth Management and Hodge Jones & Allen also raised significant amount of money through fundraising activities such as wine tasting events, a comedy evening, and other social events which was much appreciated and needed for the expansion of our Child and Family Support work.

In addition, to fund our vital work, we continued to apply for grants from Trusts and Foundations and are most grateful to the following organisations who gave generously.

- 29<sup>th</sup> May 1961 Charitable Trust
- Addenbrooke's Charitable Trust
- BBC Children in Need
- Big Lottery Fund Awards for All England
- Bank Of Scotland Foundation
- David and Claudia Harding Foundation
- Openwork Foundation (Cares 4 Kids)
- Garfield Weston Foundation
- Henry Smith Charity
- Hugh Fraser Foundation
- P F Charitable Trust
- Leathersellers' Company Charitable Fund
- Pilkington Charities Fund
- Sidney and Phyllis Goldberg Memorial Charitable Trust
- Sobell Foundation
- Souter Charitable Trust
- Stafford Trust
- Sterling Charity
- Robertson Trust
- Waterloo Foundation

The fundraising team provide a structure to our income generation programme and over the years has developed in line with our strategic plan and to match the increasing demands on the delivery of our Child and Family Support programme.

Our aim is to manage our 'return on investment' and to provide a risk adverse policy to our fundraising activities. We do not use third party fundraising agencies and remain sensitive to the circumstances of our beneficiaries and donors alike when asking for funding. The Child Brain Injury Trust does not and never will collect money from door to door collections or use 'third party' agencies to collect money on our behalf.

## **C FUTURE PLANS**

We are making plans to launch our Model of integrated Support across London in July 2017. This will mean the whole of the UK will be able to offer families access to our unique and expert service no matter where they live.

We are also looking to improve our strategic and campaigning position by partnering with some of the UK's leading allied charities working with people with acquired brain injury. Our plan is for a stronger alliance to make a louder voice and campaign for improved provision for families.

In order to fund our work, we are also looking at ways to develop sustainable income which supports our aims and approach. This work will form part of our new strategic plan which will be launched in 2017.

**Child Brain Injury Trust  
Management Annual Report  
For the Year Ended 31 March 2017**

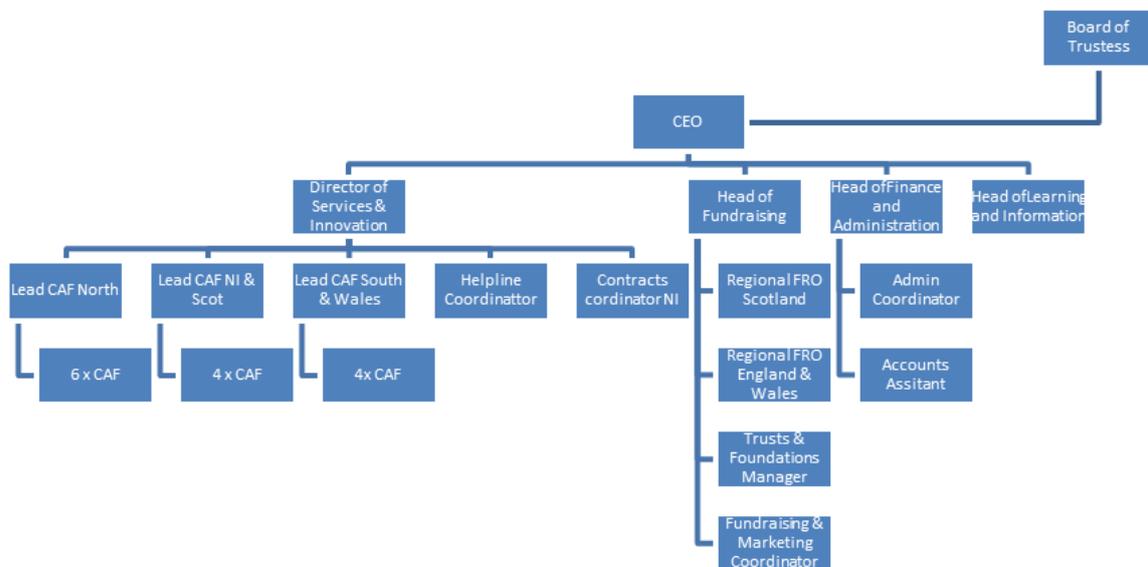
**D STRUCTURE, GOVERNANCE AND MANAGEMENT**

Child Brain Injury Trust (registered charity 1113326 and SC039703) was an unincorporated trust governed by a Trust Deed dated 23rd December 1991. As amended by supplemental deeds dated 6th March 1999 and 10th February 2001. With effect from 31st March 2006, all assets and liabilities were transferred to a Company of the same name. The company is now limited by guarantee and has no share capital.

The charity is governed by a Board of Trustees (Directors) which is led by our Chairman Robert Thomas. The Board sets the charity's strategy and delegates responsibility to the Chief Executive and her team to implement the plan.

**Organisation Structure**

The charity is managed effectively by the CEO who has delegated responsibility from the Board of Trustees.



**Child Brain Injury Trust  
Management Annual Report  
For the Year Ended 31 March 2017**

**Trustee Appointment**

The Trustees have been appointed with a view to them providing the Child Brain Injury Trust with the range of skills required to provide effective governance. Trustees form a vital part of the charity and it is important to ensure we are represented appropriately. Thus we are extremely grateful to have input from professionals from a range of backgrounds, people involved in the care of children with head injuries, psychology, solicitors specializing in brain injury, business people and individuals whose expertise lies in finance, marketing and accountancy.

Trustees are elected for a term of office of three years, after which they may stand for election again for a further term. Trustees may resign at any time.

We do not have a formal scheme for training new Trustees, however all new appointees take part in an induction programme to ensure they are fully aware of both their governance responsibilities and possessing a strong knowledge of the organisation. They familiarise themselves with the strategic plan and the operational objectives.

Further support is offered in the form of a mentoring system for new Trustees.

The Trustees meet once a quarter to discuss the work of the charity and to ensure that it is developing in-line with the business strategy. The meetings are a formal way of reviewing our work, managing risks and looking at how we might develop new areas of work. It is also an opportunity to share success and to identify lessons learnt.

There are a number of Trustee sub groups:

**Finance Group**

The responsibility of the Finance Group is to review and monitor the financial position of the organisation and more specifically comparing the income and expenditure against the agreed budget. They oversee financial procedures, including agreeing the salary structure for all staff.

**Professional Reference Group**

The role and responsibilities of the reference group are:

- To review research proposals.
- To write information to be distributed to families and professionals.
- To approve information written by third parties of partnerships with the Child Brain Injury Trust to be distributed as above.
- To oversee compliance with the Information Standard.

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**Reserves Policy**

The reserves policy of the Trustees is to aim at a situation where the Child Brain Injury Trust has reserves that will allow it to meet its core costs for three months.

**Risk management**

A risk register is maintained to monitor actions required to mitigate potential adverse events. These include the risks regarding income targets, expenditure budgets, insufficient internal collaboration and our relationship with key opinion formers. Risks are evaluated by the management team and scored for likelihood and impact and mitigating controls are put in place.

**Investment**

The only investments consist of bank deposits and no special social, environmental or ethical considerations arise.

**Pension**

During 2016/17 we continued to auto enrol all new employees, in line with the Pension Regulators guidelines. We ensured all employees were updated with all required communications.

The Group Personal Pension scheme continues to be with Aegon. For those who choose to opt out, enrolment is with our NEST scheme.

We continue to monitor the contribution requirements and will ensure a plan is put in place for March 2018 when rates will increase.

**Managing Workforce**

The Chief Executive has delegated powers from the Board to manage the organisation's workforce. The Child Brain Injury Trust supports equal opportunities and has a policy for recruitment and promotion on the basis of aptitude and ability without discrimination. The staff are supported through a bi-monthly support and supervision meeting, in addition to an annual appraisal and performance review. We ensure that appropriate support mechanisms are in place in terms of counselling, coaching and mentoring – especially important for our front line operational staff.

**Complaints**

The charity has a formal complaints policy which can be requested at any time.

We have not received any complaints during the year about our work or our fundraising approach.

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**Management Annual Report**  
**For the Year Ended 31 March 2017**

**Treasurer's report and Financial Review**

2016/17 was another very successful year for the charity. Incoming resources reached new record levels for the charity and crossed the £1m mark for the first time. Income rose 8% over the prior year to £1,010,907. The significant increase was in Donations and legacies, which rose almost 12%. Resources expended rose commensurately by 15%, part of a carefully planned program of investment; both costs in furtherance of the Charity's objects and, investments in fundraising resources rose. Such investments are expected to result in further incoming resources and a yet greater range and geography of services in the coming year. Despite such investment, cash at bank and in hand rose by 7%. Total funds at 31 March were £189,330. We are consequently delighted by the overall results for the year and the services this allows us to provide. Whilst the charitable sector remains challenging we look forward confidently to the future, with our ability to generate income and firm control exercised over costs. A challenging budget has been set for the coming year accordingly and as ever, will be carefully monitored by management and the Trustees.

Both Restricted and Unrestricted income grew. The Legal Support Service, our major initiative to establish preferred legal partners in each region, is proving popular and following the initial pilot we are looking to expand and grow the service into London during 17/18. With income generation remaining the major determinant of how far and fast our services will develop, we continue to examine innovative means to advance the strategic plan of the charity and hence the furtherance of its objectives.

Our expenditure increased in the year by almost 15%, largely due to the expansion of services and fundraising investment. We continue to ensure that our return on investment remains effective and are very proud of our low overhead cost, which ensures a large percentage of the income is spent where it is most needed, and most effective, for the families for which we exist. An example of this is our pilot of a new community based service which dovetails our hospital early intervention model.

We continue to keep careful control of costs and rationalization of roles to offer best value, whilst retaining a high degree of professionalism and flexibility in a fast-changing world. The controls came across the board, including some staff costs but we remain confident costs are carefully controlled and any investments made facilitate the achievement of the new five-year strategic plan established in 2017.

The Trustees are delighted by the controlled delivery against budget, continued vigilance, prompt action and team spirit that allow the charity to produce such results. The Trustees are confident each year brings further improvements to the standards of financial management and more comprehensive reporting. To realise our plans, we will need to remain vigilant in the years to come. Prudent results underpinning a realistic strategic plan allows us to serve those needing our help, the reason for which the charity was established.

In preparing our new plans, we are mindful that securing a viable income and expenditure base is paramount. We strive to ensure our income is more planned and certain; only committing to operational work, where we have secured funding. Our fundraisers need to work closer in partnership with our operational staff; recognising that it will be combinations of charitable foundations, statutory partnerships, industry partnerships and fundraising activities that will sustain our future work. We must ensure we are set-up to harvest the maximum from our core skills and the unique opportunity that our focus and skill-sets afford. 2017/18 has begun with promise and we look forward to the year ahead.

**Child Brain Injury Trust**  
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**For the Year Ended 31 March 2017**

**Statement of Trustees responsibilities**

The charity Trustees (who are also directors for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires charity 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). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give and true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Statement as to disclosure of information to auditors**

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and each Trustee has taken the steps that he or she ought to have taken as a Trustee/Director in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the board on 4 November 2016 and signed by its order.



R Thomas  
**Chairman**

**Child Brain Injury Trust**  
**Independent auditors' report**  
**For the Year Ended 31 March 2017**

We have audited the financial statements of Child Brain Injury Trust for the year ended 31 March 2017 which comprise of the Statement of Financial Activities, the Statement of Financial Position 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

This report is made solely to the charities trustees', as a body, in accordance with section 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charities trustees' 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 charities trustees' as a body, for our audit work, for this report, or for the opinion we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. 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 (APB's) Ethical Standards for Auditors.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts. 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 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Trustees' Annual Report is consistent with those financial statements.

**Scope of the audit opinion**

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 accounting policies are appropriate to the 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.

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Child Brain Injury Trust  
Independent auditors' report  
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**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

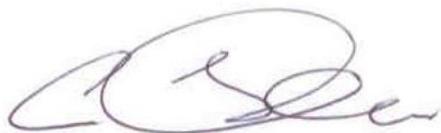
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or



Mr Gary John McHale FCCA  
(Senior Statutory Auditor)  
for and on behalf of  
DSA Prospect Audit Limited  
Accountants and Statutory Auditors

The Old Chapel  
Witney  
Oxon  
OX28 6HD

22 November 2017

**Child Brain Injury Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2017**

|   | Unrestricted<br>Notes | Funds<br>£     | Restricted<br>Funds<br>£ | Total<br>Funds<br>2017<br>£ | Total<br>Funds<br>2016<br>£ |
|---|-----------------------|----------------|--------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from:</b>            |                       |                |                          |                             |                             |
|   | 4                     |                |                          |                             |                             |
| Donations and legacies                        |                       | 350,559        | 410,917                  | 761,476                     | 680,446                     |
| Charitable activities                         |                       | 172            | -                        | 172                         | 658                         |
| Other trading activities                      |                       | 248,906        | -                        | 248,906                     | 250,448                     |
| Investment income                             |                       | 353            | -                        | 353                         | 611                         |
| <b>Total incoming resources</b>               |                       | <u>599,990</u> | <u>410,917</u>           | <u>1,010,907</u>            | <u>932,163</u>              |
| <b>Resources expended</b>                     |                       |                |                          |                             |                             |
| <b>Expenditure on:</b>                        | 5                     |                |                          |                             |                             |
| Costs of raising funds                        |                       | 153,416        | 73,663                   | 227,079                     | 152,848                     |
| Costs in furtherance of the charity's objects |                       | 420,517        | 334,517                  | 755,034                     | 700,370                     |
| <b>Total resources expended</b>               |                       | <u>573,933</u> | <u>408,180</u>           | <u>982,113</u>              | <u>853,218</u>              |
| <b>Net movement in funds</b>                  | 15                    | 26,057         | 2,737                    | 28,794                      | 78,945                      |
| Total funds at 1 April 2016                   |                       | 121,977        | 38,549                   | 160,526                     | 92,087                      |
| <b>Total funds at 31 March 2017</b>           |                       | <u>148,034</u> | <u>41,286</u>            | <u>189,320</u>              | <u>171,032</u>              |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**Child Brain Injury Trust**  
**Statement of Financial Position**  
**as at 31 March 2017**

|   | Notes | 2017<br>£             | 2016<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                   |       |                       |                       |
| Tangible assets                                       | 10    | 4,950                 | 3,085                 |
| <b>Current assets</b>                                 |       |                       |                       |
| Stocks  |       | 4,335                 | 4,335                 |
| Debtors   | 11    | 31,253                | 26,226                |
| Cash at bank and in hand                              |       | 264,187               | 245,939               |
|   |       | <u>299,775</u>        | <u>276,500</u>        |
| <b>Creditors: amounts falling due within one year</b> |       |                       |                       |
|   | 12    | (115,405)             | (119,059)             |
| <b>Net current assets</b>                             |       | <u>184,370</u>        | <u>157,441</u>        |
| <b>Net assets</b>                                     |       | <u><u>189,320</u></u> | <u><u>160,526</u></u> |
| <b>Total funds of the charity:</b>                    |       |                       |                       |
| <b>Restricted funds</b>                               |       |                       |                       |
| Support group   | 6     | 7,308                 | 7,308                 |
| Other   |       | 33,978                | 31,241                |
|   |       | <u>41,286</u>         | <u>38,549</u>         |
| <b>Unrestricted funds</b>                             |       |                       |                       |
| General   | 14    | 148,034               | 121,977               |
| Designated  | 13    | -                     | -                     |
|   |       | <u>148,034</u>        | <u>121,977</u>        |
| <b>Shareholders' funds</b>                            |       | <u><u>189,320</u></u> | <u><u>160,526</u></u> |

These accounts were approved by the Trustees 4 November 2017 and signed on its behalf by the following:



R Thomas  
Chairman

**Charities Registered Number: 1113326**

**Child Brain Injury Trust**  
**Statement of Restricted Funds - Support Groups**  
**as at 31 March 2017**

|   | Leeds<br>£          | South<br>West<br>£ | Glasgow<br>£      | Cardiff<br>£      | Leicester<br>£      | Total<br>2017<br>£  | Total<br>2016<br>£  |
|---|---------------------|--------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Income</b>                                 |                     |                    |                   |                   |                     |                     |                     |
| Collections and donations                     | -                   | -                  | -                 | -                 | -                   | -                   | -                   |
| Total income                                  | <u>-</u>            | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| <b>Expenditure</b>                            |                     |                    |                   |                   |                     |                     |                     |
| Costs in furtherance of the charity's objects | -                   | -                  | -                 | -                 | -                   | -                   | -                   |
| Total expenditure                             | <u>-</u>            | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| <b>Net movement in funds</b>                  | -                   | -                  | -                 | -                 | -                   | -                   | -                   |
| Transfer to unrestricted                      | -                   | -                  | -                 | -                 | -                   | -                   | -                   |
| <b>Total funds at 1 April 2016</b>            | 4,624               | 228                | 409               | 342               | 1,705               | 7,308               | 7,308               |
| <b>Total funds at 31 March 2017</b>           | <u><u>4,624</u></u> | <u><u>228</u></u>  | <u><u>409</u></u> | <u><u>342</u></u> | <u><u>1,705</u></u> | <u><u>7,308</u></u> | <u><u>7,308</u></u> |

**Child Brain Injury Trust**  
**Statement of Restricted Funds - Other**  
**as at 31 March 2017**

|   | <b>Grants for Families<br/>From External<br/>Organisations</b><br>£ | <b>Northern<br/>Ireland</b><br>£ | <b>BBC<br/>Children<br/>In Need</b><br>£ | <b>Scotland</b><br>£ | <b>BLF Awards<br/>For All -<br/>South West</b><br>£ | <b>Greater<br/>Glasgow<br/>Health Board</b><br>£ |
|---|---|----------------------------------|--|----------------------|---|--|
| <b>Income</b>                                 |   |                                  |  |                      |   |  |
| Collections and donations                     | 2,880   | 125,143                          | 22,520                                   | 129,027              | -   | 27,700   |
| <b>Total income</b>                           | <u>2,880</u>  | <u>125,143</u>                   | <u>22,520</u>                            | <u>129,027</u>       | <u>-</u>  | <u>27,700</u>                                    |
| <b>Expenditure</b>                            |   |                                  |  |                      |   |  |
| Costs in furtherance of the charity's objects | 3,030   | 134,125                          | 22,988                                   | 120,490              | 521   | 27,677   |
| <b>Total expenditure</b>                      | <u>3,030</u>  | <u>134,125</u>                   | <u>22,988</u>                            | <u>120,490</u>       | <u>521</u>  | <u>27,677</u>                                    |
| <b>Net movement in funds</b>                  | (150)   | (8,982)                          | (468)                                    | 8,537                | (521)   | 23   |
| Transfer to unrestricted                      | -   | -                                | -  | -                    | -   | -  |
| <b>Total funds at 1 April 2016</b>            | 74  | 11,001                           | 6,424                                    | 10,768               | 521   | (2)  |
| <b>Total funds at 31 March 2017</b>           | <u>(76)</u>   | <u>2,019</u>                     | <u>5,956</u>                             | <u>19,305</u>        | <u>-</u>  | <u>21</u>  |

**Child Brain Injury Trust**  
**Statement of Restricted Funds - Other**  
**as at 31 March 2017**

|   | <b>Big<br/>Potential<br/>£</b> | <b>Barrow<br/>Cadbury<br/>Trust<br/>£</b> | <b>Local<br/>Sustainability<br/>Fund<br/>£</b> | <b>BLF<br/>Peoples<br/>Project<br/>£</b> | <b>Total<br/>2017<br/>£</b> | <b>Total<br/>2016<br/>£</b> |
|---|--------------------------------|---|--|--|-----------------------------|-----------------------------|
| <b>Income</b>                                 |                                |   |  |  |                             |                             |
| Collections and donations                     | 1,000                          | -   | 52,747   | 49,900                                   | 410,917                     | 342,748                     |
| Total income                                  | <u>1,000</u>                   | <u>-</u>                                  | <u>52,747</u>                                  | <u>49,900</u>                            | <u>410,917</u>              | <u>342,748</u>              |
| <b>Expenditure</b>                            |                                |   |  |  |                             |                             |
| Costs in furtherance of the charity's objects | 1,000                          | 2,455                                     | 47,315   | 48,579                                   | 408,180                     | 330,272                     |
| Total expenditure                             | <u>1,000</u>                   | <u>2,455</u>                              | <u>47,315</u>                                  | <u>48,579</u>                            | <u>408,180</u>              | <u>330,272</u>              |
| <b>Net movement in funds</b>                  | -                              | (2,455)                                   | 5,432  | 1,321                                    | 2,737                       | 12,476                      |
| Transfer to unrestricted                      | -                              | -   | -  | -  | -                           | -                           |
| <b>Total funds at 1 April 2016</b>            | -                              | 2,455                                     | -  | -  | 31,241                      | 18,765                      |
| <b>Total funds at 31 March 2017</b>           | <u>-</u>                       | <u>-</u>                                  | <u>5,432</u>                                   | <u>1,321</u>                             | <u>33,978</u>               | <u>31,241</u>               |

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**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

**1 Accounting policies**

***Basis of preparation***

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

***Incoming resources***

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the company becomes unconditionally entitled to the grant.

Sundry income and interest received are included when received by the company.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

|                  |                   |
|------------------|-------------------|
| Office equipment | 33% straight line |
|------------------|-------------------|

***Resources expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

***Stocks***

Stock is valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Cost is the expenditure which has been incurred to bring the product or service to a saleable condition.

Net realisable value is the actual or estimated selling price less further costs to complete and costs to be incurred in marketing, selling and distributing.

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

***Leasing and hire purchase commitments***

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Transition to FRS 102**

This the first year that the charity has presented its results under FRS 102. The last financial statements under UK GAAP were for the year ended 31 March 2016. The date of transition to FRS 102 was 1 April 2016.

**Defined benefit contributions**

FRS 102 requires a multi-employer defined benefit pension scheme with insufficient information regarding the schemes asset and liability to be accounted for as a liability for the present value of contributions payable that result from the terms of the agreement with the multi-employer plan.

|   |                |
|---|----------------|
| Reserves for the year ended 31 March 2016:  | £              |
| Unrestricted funds under former UK GAAP   | 188,719        |
| Present value of future contributions towards multi-employer defined benefit plan | (66,742)       |
| Restated unrestricted income under FRS 102  | <u>121,977</u> |
| Statement of Financial Activities as at 31 March 2016:                            | £              |
| Unrestricted income under former UK GAAP  | 66,469         |
| Present value of future contributions towards multi-employer defined benefit plan | (10,506)       |
| Restated unrestricted income under FRS 102  | <u>55,963</u>  |

**Leasing commitments**

Under previous UK GAAP, the operating lease commitment note required the entity to disclose the annual expected operating lease charge commitment, classified within the relevant lease end date category. FRS102 requires the total of future minimum lease payments under non-cancellable operating leases to be split between the periods in which they are due.

**3 Legal status**

The company is limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

**4 Charitable activities and other trading income**

Charitable activities income are funds raised through our annual conference, our learning and information workshops and master classes, membership of our legal directory and our annual legal seminar.

| <b>5 Charitable expenditure</b>  | <b>2017</b>    | <b>2016</b>    |
|--|----------------|----------------|
|  | <b>£</b>       | <b>£</b>       |
| Staff costs and expenses directly associated with income generation  | 227,079        | 152,848        |
| Staff and running costs attributable to giving advice and support to families and professionals, management, and admin | 751,114        | 696,670        |
| Audit fees for the annual accounts   | 3,920          | 3,700          |
|  | <u>982,113</u> | <u>853,218</u> |

| <b>6 Restricted funds</b>                       | <b>2017</b>   | <b>2016</b>   |
|---|---------------|---------------|
|   | <b>£</b>      | <b>£</b>      |
| These consist of the following:                 |               |               |
| <b>Given for education and awareness:</b>       |               |               |
| Support groups:                                 | <u>7,308</u>  | <u>7,308</u>  |
| <b>Given for information and youth support:</b> |               |               |
| Children in Need North West                     | 5,956         | 6,424         |
| Grants for Families From External Organisations | (76)          | 74            |
| Roald Dahl Marvellous Children's Charity        | -             | 521           |
| Northern Ireland                                | 2,019         | 11,001        |
| Scotland  | 19,305        | 10,768        |
| Greater Glasgow Health Board                    | 21            | (2)           |
| Barrow Cadbury Trust                            | -             | 2,455         |
| Local Sustainability Fund                       | 5,432         | -             |
| BLF: People Project                             | 1,321         | -             |
|   | <u>33,978</u> | <u>31,241</u> |

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

**Name of fund**

|  |  |
|--|--|
| Health and Social Care Board (NI)                | Continuation of child and family support in NI   |
| Northern Health and Social Care Trust            | Continuation of child and family support in NI   |
| Southern Health and Social Care Trust            | Continuation of child and family support in NI   |
| Big Lottery Fund - Awards for All Wales          | Development of the Child and family support services in Wales  |
| Big Lottery Fund - Awards for All England        | Development of the Child and family support services in the South West of England  |
| Children In Need North West                      | Development of the Child and family support services in the North West of England  |
| Scotland restricted                              | Continuation of Child and Family Support services across Scotland  |
| Greater Glasgow Health Board                     | Contribution towards Child and Family Support Services in Glasgow  |
| Grants For Families from External Organisations  | Administration of grants applied for and awarded direct to families. Grant making bodies include Roald Dahls Marvellous Children's Charity and The Trades House of Glasgow |
| National Lottery Awards: Big Potential           | A capacity building grant, to help identify sustainable income streams   |
| Local Sustainability Fund<br>BLF: People Project |  |

**List of other significant donations:**

29<sup>th</sup> May 1961 Charitable Trust  
Addenbrooke's Charitable Trust  
BBC Children in Need  
Big Lottery Fund Awards for All England  
Bank Of Scotland Foundation  
David and Claudia Harding Foundation  
Openwork Foundation (Cares 4 Kids)  
Garfield Weston Foundation  
Henry Smith Charity  
Hugh Fraser Foundation  
P F Charitable Trust  
Leathersellers' Company Charitable Fund  
Pilkington Charities Fund  
Sidney and Phyllis Goldberg Memorial Charitable Trust  
Sobell Foundation  
Souter Charitable Trust  
Stafford Trust  
Sterling Charity  
Robertson Trust  
Waterloo Foundation

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

| 7 Analysis of net assets between funds | Unrestricted<br>£ | Restricted<br>£ | Total<br>£      |
|--|-------------------|-----------------|-----------------|
| Tangible fixed assets                  | 3,243             | 1,707           | 4,950           |
| Cash at bank and in hand               | 222,901           | 41,286          | 264,187         |
| Other net current liabilities          | <u>(79,817)</u>   | <u>-</u>        | <u>(79,817)</u> |
|  | <u>146,327</u>    | <u>42,993</u>   | <u>189,320</u>  |

**8 Trustees' remuneration and expenses**

The Trustees drew no remuneration during the year.

No expenses were reimbursed to Trustees during the year.

**9 Staff remuneration**

The Trust had twenty three members of staff, including the Chief Executive Officer. The total remuneration amounted to £227,079 (2016: £152,848). No employees earned more than £60,000.

**10 Tangible fixed assets**

|                       | Office improvements and<br>equipment<br>£ |
|-----------------------|---|
| <b>Cost</b>           |   |
| At 1 April 2016       | 26,514                                    |
| Additions             | 5,453                                     |
| Disposals             | <u>(1,855)</u>                            |
| At 31 March 2017      | <u>30,112</u>                             |
| <b>Depreciation</b>   |   |
| At 1 April 2016       | 23,429                                    |
| Charge for the year   | 3,413                                     |
| On disposals          | <u>(1,680)</u>                            |
| At 31 March 2017      | <u>25,162</u>                             |
| <b>Net book value</b> |   |
| At 31 March 2017      | <u>4,950</u>                              |
| At 31 March 2016      | <u>3,085</u>                              |

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

| <b>11 Debtors</b>              | <b>2017</b>   | <b>2016</b>   |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 6,926         | 18,381        |
| Prepayments and accrued income | 23,577        | 7,845         |
| Other debtors                  | 750           | -             |
|                                | <u>31,253</u> | <u>26,226</u> |

| <b>12 Creditors: amounts falling due within one year</b> | <b>2017</b>    | <b>2016</b>    |
|--|----------------|----------------|
|  | £              | £              |
| Trade creditors  | 10,003         | 4,365          |
| Other taxes and social security costs                    | 26,895         | 27,950         |
| Accruals and deferred income                             | 11,262         | 16,343         |
| Other creditors  | 67,245         | 70,401         |
|  | <u>115,405</u> | <u>119,059</u> |

| <b>13 Designated funds</b> | <b>2017</b> | <b>2016</b> |
|----------------------------|-------------|-------------|
|                            | £           | £           |
| At 1 April 2016            | -           | 4,932       |
| Income for the year        | -           | (4,932)     |
| At 31 March 2017           | <u>-</u>    | <u>-</u>    |

Any surplus remaining at the end of a designated funds lifecycle are transferred to unrestricted funds in accordance with the charities objectives.

| <b>14 Unrestricted</b>         | <b>2017</b>    | <b>2016</b>    |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| At 1 April 2016                | 121,977        | 117,318        |
| FRS 102 transition adjustments | -              | (56,236)       |
| At 1 April 2016                | <u>121,977</u> | <u>61,082</u>  |
| Income for the year            | 26,057         | 60,895         |
| At 31 March 2017               | <u>148,034</u> | <u>121,977</u> |

| <b>15 Movement in funds</b> | <b>2016</b> | <b>Incoming</b> | <b>Outgoing</b> | <b>2017</b> |
|-----------------------------|-------------|-----------------|-----------------|-------------|
|                             | £           | £               | £               | £           |
| Restricted funds            | 38,549      | 410,917         | (408,180)       | 41,286      |
| Unrestricted funds          | 121,977     | 599,990         | (573,933)       | 148,034     |

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

**16 Other financial commitments**

At the year end the company had annual commitments under non-cancellable operating leases as set out below:

Amounts falling due next year under operating leases for other assets:

|                                | <b>2017</b>  | <b>2016</b>  |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Operating leases which expire: |              |              |
| within one year                | 1,125        | 2,700        |
| within two to five years       | 2,062        | 3,187        |
|                                | <u>3,187</u> | <u>5,887</u> |

Amounts falling due next year under operating leases for land and buildings

|                                | <b>2017</b>   | <b>2016</b>   |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Operating leases which expire: |               |               |
| within one year                | 23,864        | 12,391        |
| within two to five years       | 68,400        | 16,608        |
|                                | <u>92,264</u> | <u>28,999</u> |

**17 Defined contribution pension scheme**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £44,154 (2016: £24,670). Contributions totalling £498 (2016: £2,299) were payable to the fund at the year end and are included in creditors.

**Child Brain Injury Trust**  
**Notes to the financial statements**  
**for the year ended 31 March 2017**

**18 Defined benefit pension scheme**

CBIT participates in the Scottish Voluntary Sector Pension Scheme. The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme until 31 March 2010, when the Scheme was closed to future accrual.

The Scheme operated a single benefit structure, final salary with a 1/60th accrual rate until 30 September 2007. From October 2007 there are two benefit structures available. These are final salary with a 1/60th accrual rate and final salary with an 1/80th accrual rate, until the date of the Scheme closure on 31 March 2010.

The scheme closed to future accrual on 31 March 2010. There is currently no intention to wind up the Scottish Sector Pension Scheme and it continues in paid-up form.

The Trustee commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

It is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. This is because the scheme is a multi-employer scheme where the scheme assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Accordingly, the present value of contributions payable that result from the terms of the agreement with the multi-employer plan have been provided for.

|                                      | <b>2017</b> | <b>2016</b> |
|--------------------------------------|-------------|-------------|
|                                      | £           | £           |
| At 1 April 2016 as previously stated | 66,742      | 56,236      |
| Unwinding of discount factor         | 1,635       | 1,229       |
| Deficit contribution                 | (4,833)     | (4,186)     |
| Remeasurement                        | 3,203       | 13,463      |
| At 31 March 2017                     | 66,747      | 66,742      |