

MATRIX Neurological CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2018

Registered Charity Number 1159973

MATRIX Neurological CIO

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2018

Introduction

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2018.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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)

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity Name	MATRIX Neurological CIO	
Registered Charity Number	1159973	
Operational address	Suite 115 Cleveland Business Centre Watson Street Middlesbrough Teesside TS1 2RQ	
Trustees	Mrs Jan Rock Mrs Ann Dale Mr John Davis Mrs Iona Leigh-Jones Dr Angela Simcox	Founder & Chair Secretary - Resigned May 2017 Resigned - 16 April 2018 Appointed – 3 March 2018 and Secretary from May 2017 Appointed 17 April 2018
Independent Examiner	Jim Dodds Ellison Services Higham House Higham, Place Newcastle upon Tyne NE1 8AF	
Bankers	The Co-operative Bank p.l.c. P.O. Box 101 1 Balloon Street Manchester M60 4EP	

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Structure, Governance and Management

How the charity is constituted

Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity Trustees. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- Reflect recommended best practice; and
- Are legally compliant

Appointment of Trustees

Trustees are appointed for their individual knowledge, experience and skills that are considered essential to ensure the charity's effective administration and its continued sustainability, growth and development. Trustees are appointed by the Board of Trustees in a properly convened meeting.

There are no 'connected persons'. There are no person's carrying out business in partnership with the charity trustees.

Trustees are also screened using a needs and skillsets assessment. This approach enables us to:

- a) Ensure we have the right skills mix on the Board to meet the administrative needs of the charity
- b) Ensure we do have a range of Trustees from diverse professional backgrounds to build knowledge and skills
- c) Mitigate any potential risks or threats to the charity, as far as possible; and
- d) Reduce, as far as is possible, the potential for any conflicts of interest with each Trustee and their existing professional occupations.

Additional Governance information

The first Trustees have created a Trustee Agreement which also states our Quality Standards and our Code of Conduct. This ensures that all Trustees are aware of our expectations of them.

There are a number of quality standards that we felt are applicable to Matrix Neurological as an organisation as well as to its Trustees and Staff.

These are:

- Good Trustee Guide
- The Charity Governance Code
- The Nolan Principles of Public Life
- Codes of conduct for Trustees (based on the Nolan Principles)
- Trustees and Management Committee – National Occupational Standards

All of the above have been taken into consideration in:

- Structuring the Governance model
- Stating the responsibilities of Trustees

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- Setting out a 'Statement of Intent' pertaining to Governance and setting priorities for the Board
- Stating our behavioural expectations of Trustees, staff volunteers and partners;
- Establishing a framework to enable Trustees to perform their duties competently, confidently and professionally;
- Telling Trustees what they need to know to do their job well.

Objects and Activities

Our charitable objects are as follows:

The advancement of education by:

- Providing tailored educational support to children and young people living with an acquired brain injury (Case Management).
- Educating parents on the complexities of acquired brain injury (Family Support).
- Raising public awareness of issues related to acquired brain injury.

The advancement of health (or the saving of lives) by:

- Providing community based neuro-rehabilitation services and support for children and young people recovering from acquired brain injuries (new service under development).

Main activities

Once again it has been an extremely busy year for us this year and we continue to progress our growth and development. We are expanding our impact locally and based on the positive feedback we receive from families and other professionals, we are making a real difference to the families we exist to serve.

We are extremely grateful to have been awarded the levels of funding that we have, to enable the charity to continue to deliver its services. Thank you to all our funders for your belief and confidence in our capability to deliver. We hope we have made you proud.

Our main activities during 2017/18 were:

- 55 people affected by childhood brain injury have been assisted through our Family Support Service; Case Management Service; and children and Young People's Service
- 5 Presentations delivered
- 2 Continuous Professional Development Training Sessions delivered
- 2 Radio interviews during Brain Injury awareness Week in May
- 2 National conferences attended
- Held our first fundraising event where we raised almost £2000
- Expansion of our own fundraising activities through the distribution of donations boxes
- Family activity weekend for 5 child brain injury families
- Analysis of local area data
- Staff training and development
- 1 Court Case involving a child brain injury case

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Statement on Public Benefit.

2017/18 was a busy year for us and Matrix Neurological has come a long way considering it is only in its third year. The main part of our external work has been for public benefit; including our work with some long term unemployed volunteers.

Family Support

This year saw the conclusion of our South Tees CCG funded Family Support Service. The outcomes we are evidencing show we do 'make a real difference' to those we exist to support.

The overarching aims of our Family Support Service is to improve parent/carer health and wellbeing and build family knowledge to improve family resilience.

This year we developed a range of innovative assessment forms that is enabling us to demonstrate positive and clear outcomes for our funders as evidence of the real difference our service makes to families. The documents provide a range of valuable data that is used to track performance and includes both qualitative and quantitative information.

We understand the extreme pressure and emotional distress our families experience so we try to alleviate as much perceived 'burden' as possible to help to improve parent/carer psychological wellbeing.

We must also thank the staff in Irwin Mitchell's Newcastle and Middlesbrough offices for:

- all the pro bono legal advice they have given to our families
- the legal training they have provided free of charge to our staff and
- the legal guidance they gave on a case by case basis.

Their valuable pro bono advice has contributed to some of the positive outcomes we have had for local brain injured children and their families.

Outcomes

When we analysed the feedback from parents and carers about our Family Support Services, measured from their baseline assessment, the trends were as follows:

MENTAL & PHYSICAL HEALTH	↑
PERSONAL RESILIENCE	↑
FAMILY RELATIONSHIPS	↑

The results clearly show the difference **they say** we have made to them; and evidences that we are getting things right. Listening to them helps to guide the next steps of our growth and development and we currently have some exciting new services under development. The Family Support Service is still being maintained through various grant funding streams.

Impact

The Project Evaluation Report also evidenced some startling statistics about local brain injured children, which has been shared with a range of local organisations to help drive change for these children and their families. Our work is helping to raise awareness of the unmet needs of local brain injured children and the impact this has both on the child and their families from other local providers. We have also been involved

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in the creation of new local authority Children and Young People Plans to ensure the needs to brain injured children and young people are included, for the first time.

Case Management

Our families continue to request our Case Management Service which again has been provided on a voluntary basis. We still do not signpost because we know this is not the right course of action for these vulnerable families; hence we provide practical assistance that is tailored to their individual needs.

This year we have assisted 55 people affected by childhood acquired brain injury; which has ensured that everybody's needs are clearly identified and provided for; by a range of specialist providers.

We continue to advocate for the unmet needs of brain injured children, young people and their families.

When we evaluated our Case Management service families said:

"I really felt listened to and you cannot know just how important that is to me. I'm sure you recall just how frustrated I have felt in living through this experience. It was so unnecessary."

"Thank you for giving up your time today. God knows how we could have got through this without the support of Matrix. We would be lost without your help and support. It finally feels like we are on the right track. We cannot thank you enough."

Outcomes

Our unique skills and expertise has enabled the following for children, young people and their families:

Children and young people:

- 1 PIP appeal being upheld with benefits being reinstated
- 2 successful PIP/DLA awards
- 1 child now has Continuing Healthcare Funding for their complex medical needs that have been previously unrecognised for several years
- 2 children and young people are now having EHC Plans for needs that were not previously recognised or understood
- 1 EHC Plan is being revised to ensure it now provides for the clearly identified complex needs of the child
- 1 child has moved schools that better meets their hidden complex needs
- 2 children have been prevented from being excluded for disability related behaviour
- 2 children were referred to specialist paediatric consultants by their GP for investigation of their needs
- 4 schools are now better informed about the changed and complex needs of the child

Parents and families

- 1 PIP appeal being upheld with benefits being reinstated
- 2 parents have received/are receiving treatment for PTSD
- 1 successful PIP application
- 1 pending PIP application

- 1 person now has a Personal Budget in place to ensure their ongoing rehabilitation needs are met; which includes regular respite breaks for the parents

Probably one of our biggest successes this year was being involved in our first Court Case. The Case Manager and the Paediatric Consultant produced a detailed report on the impact a brain injury has had on a brain injured child's neurological functioning following an accident; which resulted in a custodial sentence for the offender.

The quality of our work has been recently acknowledged by a leading firm of solicitors. This is enabling us to move towards commercialising some of our Case Management work as the Charity is in the process of being compensated for some of our Case Management activity. This is an exciting new development for us and will enable us to help more brain injured children, young people and their families.

Children and young people advocacy and support

Through regular interaction with community professionals and families we know there is a huge lack of knowledge and understanding about childhood acquired brain injury. Unfortunately, as a result, we have found that brain injured children and young people experience discrimination every day.

Our innovative Brain Injury Assessment Tool, which we developed in 2016, continues to evolve in response to new learning. We are now using Version 4; demonstrating how learning and continuous improvement is important to us.

This Assessment Tool helps families, medical and non-medical professionals because it enables everybody to understand the effects the brain injury is having on the child. It is only through understanding the problems the individual is facing that the right solutions tailored to their needs can be found to help and support them in their ongoing recovery. The Assessment Tool combined with a range of other information that we collate, enables us to build a needs profile of the child. This prioritises the child's complex needs; informs EHC Plans; and has enabled children to access the additional support they need at school.

We continue to provide a service to families via local authority services; particularly where the complex needs of brain injured children and young people have been misunderstood, ignored or misinterpreted leaving their needs unmet and their families being punished. Through our advocacy work we have been able to challenge poor decisions and prevent potential unnecessary emotional trauma for both children and their families.

Using our innovative assessment forms, for the first time, our families have a better understanding of what has happened inside their child's head. More importantly we can highlight areas of potential vulnerability and risk facing their child, as well as raising awareness of related issues that may emerge in the future. When families understand; they feel more confident, empowered and able to cope and the child is better supported at home.

Our assessment forms have also been used in benefits appeals cases as working with parents we can explain acquired brain injury and the complex effects any deficits are having on the individual, in simple terms that other non-medical professionals can understand.

When we evaluated our service, our families said:

"We appreciate your input into our lives. Now things are slowly turning around for us".

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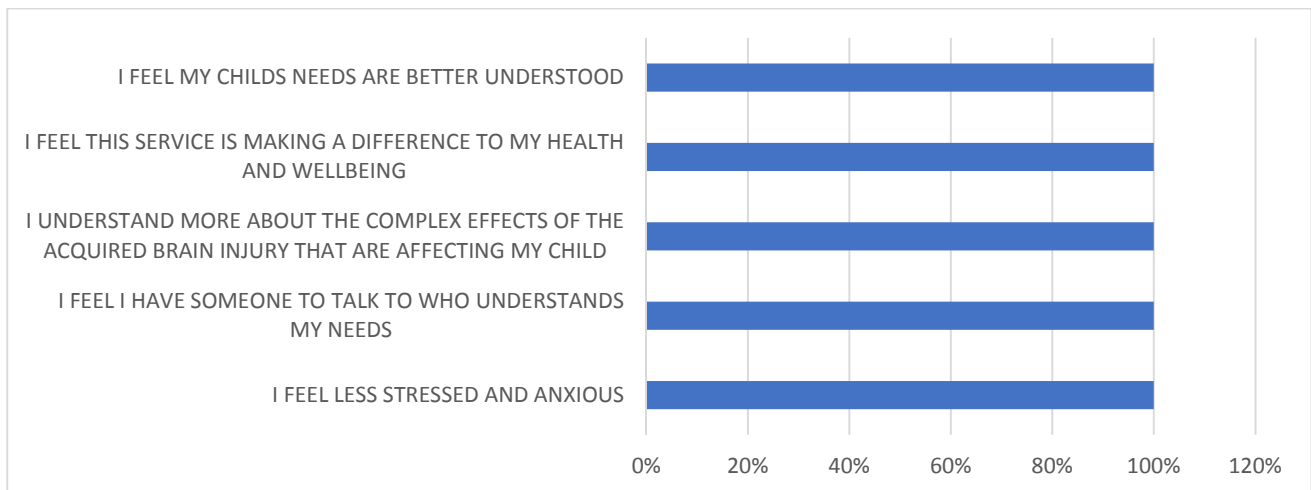
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“We are so happy to have found this service. We are getting so much more help and support – more than we have had in 11 years.”

Impact

Our Mission is to make a real difference to families so we asked our families to tell us if we were. The following table shows what difference have we made:



In relation to the **Advancement of Education** we can state that these have been met as follows:

Our website has expanded and we have expanded our range of information that is provided to parents free of charge to help them to understand child brain injury and the deficits it has caused. Parents now receive a Welcome Pack and our high-quality leaflets have just been refreshed.

Our animated DVD entitled ‘Me and my brain injury’, that was created for children and young people to help them to understand and what has happened inside their head; continues to be well received by families and professionals. Its development was originally funded by The Goshen Fund, however it continues to be distributed through private sector sponsorship so that every family we work with still receives a free copy. It is also used to help raise awareness of childhood acquired brain injury and 142 copies have now been distributed since April 2016. These are now also being used to increase understanding across the workforce within organisations. We continue to find new uses of our DVD as our target audiences and partners increase, and they become more aware of childhood acquired brain injury and its impacts on the lives of children, young people and their families.

We have also:

- Delivered presentations to local authority children’s boards;
- Worked to ensure the needs of brain injured children and young people are included in local authority strategies and plans
- Delivered two Continuous Professional Development Sessions; one to Paediatric Consultants and the Calvert Trust in Kielder Forest

The advancement of health (or the saving of lives) **by:** Providing community based neurorehabilitation services and therapies for children and young people recovering from acquired brain injuries.

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This year we have established some important partnerships and relationships through networking locally to raise awareness of our existence. This is ongoing and enables us to use our networks to better support our families.

Our Brain Injury Assessment Tool makes a significant contribution to ensuring the child's complex needs are understood and provided for. The Assessment Tool also helps children to be referred into appropriate NHS services via their GP. Some of our children are now receiving medical treatment for issues that have never previously been recognised. Consultants have told us that the information contained in the report we provide 'gives a really good overview of the child's needs' which helps everyone to focus in on the important most issues in appointments; thus, creating a win/win/win scenario for the doctor, the child and the parents.

Feedback from parents also tells us that our Family Support Service is making a difference to their health and wellbeing and shown in the table.

Volunteers

Additionally, we created a number of volunteer roles that were filled by 7 volunteers whose support has helped us to achieve so much in 2017/18. Collectively they contributed almost 2272 volunteer hours calculated via their individual timesheets. Their time and commitment to the charity has an equitable financial value of **£42,595.00**.

The Trustees wish to thank our volunteers for generously giving their time, dedication and skills. We cannot do this without you.

Reserves Policy

MATRIX Neurological CIO has maintained a small level of free reserves (unrestricted funds not invested in fixed assets) currently **£500** aimed at meeting the working capital requirements of the charity in the event of a significant drop in funding. It has established a policy whereby the unrestricted funds not invested in fixed assets held by the charity should be between 3 and 6 months of annual expenditure. At 31 March 2017 the free reserves fell short of this target level, the trustees are aware of this and will be building up reserves with planned operating surpluses.

Fundraising

Matrix Neurological do not use any private sector fundraising agencies and aim to use only ethical fundraising practices as stated in our Fundraising Policy.

International Fundraising

We do not knowingly obtain any income from international sources.

Where did our funding come from?

TYPE	SOURCE	2014/15	2015/16	2016/17	2017/18
RESTRICTED	GRANTS	96%	67%	28.27%	55.82%
RESTRICTED	RESTRICTED DONATIONS	3.20%	17%	8.00%	0.93%
RESTRICTED	COMMISSIONING	0.00%	0.00%	53.89%	36.56%
RESTRICTED	CONTRACTS	0.00%	0.00%	0.00%	0.00%
UNRESTRICTED	FUNDRAISING	0.00%	4.07%	6.14%	4.53%
UNRESTRICTED	DONATIONS	4.00%	1.47%	11.63%	2.18%

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Grants and Commissioning

During 17/18 we were extremely pleased to have been awarded funding from the following organisations:

Middlesbrough Council	£ 350
MBC Public Health Grant	£ 3,800
County Durham & Darlington CCG	<u>£ 9,797</u>
	£ 14,407

This was in addition the **£33,373** grant funding that was accrued from 2016/17.

All of the funding provided has been used to support children, young people and their families that have been affected by childhood acquired brain injury; provide volunteering opportunities for local people or strengthen the capacity of the charity.

Public Donations

Direct donations can also be made via the following portals:

- Our website (via Givey using a donate button)
- Givey – by donating to our charity or creating a fundraising event for us
- Paypal Giving – whereby purchasers are asked to make a small donation
- Charity Car – whereby companies and individuals can donate the value of their car
- GoRaise – an online shopping donor scheme
- Give As You Live – an online shopping donor scheme
- Donations boxes – in various locations

Occasionally, donations are submitted to the office by cheque.

We also thank every individual who took the time to make a financial contribution towards our valuable work through one of our donation portals.

Also worthy of note are:

- the pupils of Rye Hills School in Redcar who organised a Music Concert and raised £220.00 for us, following some involvement we had the school
- Irwin Mitchell LLP, Newcastle for printing 5,000 of our new leaflets free of charge and for sponsoring our 'Me and My Brain Injury' DVD
- Douglas Bader Foundation for funding 20 places to enable 5 child brain injury families to participate in your Brader Braves Weekend at the Calvert Trust in Kielder Forest.

We remain deeply moved by your actions and generosity.

Own Fundraising Activities

The Trustees also acknowledge that we cannot rely on grant funding alone to support the work of the charity so last year we purchased some charity collection boxes to help raise awareness of the charity and encourage local businesses and the local community residents to support us. We invested some of those funds to purchase 10 more collections boxes.

We now have 20 Collection boxes in various locations. In particular, we thank the following organisations for hosting our Donations Boxes and for supporting our work:

- Cherry Hill Garden Centre

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- Oasis Café
- Local pubs and restaurants

Through the support of local businesses and the generosity of local people we raised **£1114.00** in 2017/18. This was an increase of £958.00 on the previous year. We are humbled by their support and generosity, which continues to grow year on year.

Fundraising Evening

In May 2017 we held our first fundraising evening in the Dorman's Club on Oxford Road in Middlesbrough. Over 200 people attended and we raised over £2,000. Our guests were entertained by Niall Southall, a talented local Elvis impersonator, and a great night was enjoyed by all.

We wish to thank the local community, Niall Southall, the Members, Staff and Management Committee at the Dorman's Club; and all our raffle and auction prize donors for their support.

Supporters

We are also delighted to have been supported by a number of local and national businesses who have helped us to move forward at such a pace. These include:

- Highground Design
- Linthorpe Property Developments
- Ellison Services
- Irwin Mitchell LLP (Newcastle Office)
- Sintons LLP
- MJ MAPP

Thank you to for your continued support of our charitable work and for respecting the sector boundaries that must exist between us. Your support reflects true philanthropy and does not seek to impart any undue influence over our work. Our trustees, staff, volunteers, children, young people and families remain extremely grateful.

Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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;

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- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on and signed on their behalf by:

Jan Rock 16/08/18
Chair

MATRIX Neurological CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2018

I report on the financial statements of MATRIX Neurological CIO for the year ended 31 March 2018, which are set out on pages 13 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nigel Douglass
Ellison Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 29/08/18

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income from:					
Donations and legacies	6	14,413	-	14,413	7,561
Charitable activities					
Grants and contracts	7	335	13,597	13,932	52,762
Other trading activities	8	130	-	130	3,465
Investments	9	-	-	-	12
Total income		14,877	13,597	28,474	63,800
Expenditure on:					
Raising funds	10	-	-	-	127
Charitable activities					
Operation of the charity	11	14,958	31,896	46,854	46,203
Total expenditure		14,958	31,896	46,854	46,330
Net income/(expenditure)		(81)	(18,299)	(18,380)	17,470
Net income/(expenditure) and net movement of funds		(81)	(18,299)	(18,380)	17,470
Reconciliation of funds					
Total funds brought forward		542	32,831	33,373	15,903
Total funds carried forward		461	14,532	14,993	33,373

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 15 to 22 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2018

	Notes	£	Total 2018 £	£	Total 2017 £
Fixed assets					
Tangible assets	18		443		5,429
Total fixed assets			443		5,429
Current assets					
Debtors	19	6,332		25	
Cash at bank and in hand	20	9,007		28,764	
Total current assets		15,339		28,789	
Creditors: amounts falling due within one year	21	(790)		(845)	
Net current assets			14,549		27,944
Total assets less current liabilities			14,993		33,373
Total net assets or liabilities			14,993		33,373
Funds of the charity					
Unrestricted income funds			461		542
Restricted income funds			14,532		32,831
Total funds			14,993		33,373

The notes on pages 15 to 22 form an integral part of these accounts.

These financial statements were approved by the Board on: 16/08/18

and are signed on its behalf by: Mrs Iona Leigh-Jones
Trustee

MATRIX Neurological CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 Charities Act 2011.

MATRIX Neurological CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £461 and has said they are working to secure more funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

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3.5 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Donated assets	33% Straight line
Office and computer equipment	33% Straight line

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NOTES TO THE FINANCIAL STATEMENTS

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Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
6 Donations and legacies				
Donations and gifts	2,796	-	2,796	2,497
Donations (non gift aid)	5,986	-	5,986	5,064
Services provided	5,631	-	5,631	-
	<u>14,413</u>	<u>-</u>	<u>14,413</u>	<u>7,561</u>
7 Charitable activities				
<u>Income from grants</u>				
NHS South Tees CCG	-	-	-	38,762
County Durham and Darlington CCG	-	9,797	9,797	-
Middlesbrough Council Public Health Grant	-	3,800	3,800	-
Big Lottery Awards for All	-	-	-	10,000
Tees Valley Community Foundation	-	-	-	1,000
Middlesbrough Council Community Chest	335	-	335	500
Sherburn House Charity	-	-	-	2,500
	<u>335</u>	<u>13,597</u>	<u>13,932</u>	<u>52,762</u>
8 Other trading activities				
Sale of DVDs	-	-	-	3,465
Other	130	-	130	-
	<u>130</u>	<u>-</u>	<u>130</u>	<u>3,465</u>
9 Income from investments				
Bank interest	-	-	-	12
	<u>-</u>	<u>-</u>	<u>-</u>	<u>12</u>

Income was £28,474 (2017: £63,798) of which £14,877 was unrestricted or designated (2017: £11,536) and £13,597 was restricted (2017: £52,262)

MATRIX Neurological CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
10 Raising funds				
Fundraising expenses	-	-	-	127
	<u>-</u>	<u>-</u>	<u>-</u>	<u>127</u>
11 Charitable activities				
<u>Direct costs</u>				
Training project	-	-	-	-
Advertising and PR	358	30	388	2,110
Travel and subsistence	5	2,229	2,234	1,165
Meeting costs	-	-	-	1,244
Project activities	704	242	946	1,699
Project salaries	-	22,524	22,524	13,996
Volunteer expenses	1,533	146	1,679	596
Other	54	-	54	-
<u>Support costs</u>				
Office costs	1,555	1,689	3,244	3,309
Premises costs	3,298	3,580	6,878	6,839
IT	526	-	526	845
Insurance	670	-	670	794
Legal and professional fees	35	1,456	1,491	8,001
Depreciation	4,986	-	4,986	5,005
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	660	-	660	600
Trustee expenditure	574	-	574	-
	<u>14,958</u>	<u>31,896</u>	<u>46,854</u>	<u>46,203</u>

Expenditure on charitable activities was £46,854 (2017: £46,329) of which £14,958 was unrestricted or designated (2017: £20,568) and £31,896 was restricted (2017: £25,761)

12 Fees for examination of the accounts

	2018 £	2017 £
Independent examiner's fees for reporting on the accounts	660	600
Other accountancy services paid to the examiner	603	132
	<u>1,263</u>	<u>732</u>

MATRIX Neurological CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

13 Analysis of staff costs, and the cost of key management personnel

	2018 £	2017 £
Salaries and wages	22,525	13,996
Pension costs (defined contribution pension plan)	37	-
	<u>22,562</u>	<u>13,996</u>

No employee received remuneration above £60,000 (2017: £nil)

The key management personnel of the charity, comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £nil. (2017: £nil)

14 Staff Numbers

The average monthly head count was 3 staff (2017: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2018 Number	2017 Number
The parts of the charity in which the employee's work		
Charitable activities	1.3	1.0
	<u>1.3</u>	<u>1.0</u>

15 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2018 £	2017 £
Travel	574	-
	<u>574</u>	<u>-</u>

Transaction(s) with related parties

There has been no related party transactions in the reporting period.

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £37 (2017: £nil). There was £nil outstanding as at 31 March 2018 (2017: £nil)

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

MATRIX Neurological CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

18 Tangible fixed assets	Donated Assets £	Office Equipment £	Total £
Cost			
Balance brought forward	9,136	5,878	15,014
Additions	-	-	-
Disposals	(2,780)	-	(2,780)
Balance carried forward	6,356	5,878	12,234
Depreciation			
Basis	SL	SL	
Rate	33%	33%	
Balance brought forward	6,090	3,495	9,585
Depreciation charge for year	3,046	1,940	4,986
Disposals	(2,780)	-	(2,780)
Balance carried forward	6,356	5,435	11,791
Net book value			
Brought forward	3,046	2,383	5,429
Carried forward	-	443	443
19 Debtors and prepayments (receivable within 1 year)	2018 £	2017 £	
Trade debtors	893	25	
Accrued income	5,439	-	
	6,332	25	
20 Cash at bank and in hand	2018 £	2017 £	
Cash at bank	8,989	28,704	
Cash in hand	18	60	
	9,007	28,764	
21 Creditors and accruals (payable within 1 year)	2018 £	2017 £	
Trustees expenditure	-	22	
Taxation and social security	130	223	
Accruals			
Independent examination of accounts	660	600	
	790	845	

MATRIX Neurological CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

23 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	542	14,877	(14,958)	-	461
Totals	542	14,877	(14,958)	-	461

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Middlesbrough Council					
Community Chest	391	-	(266)	-	125
Comic Relief	2,180	-	(2,305)	-	(125)
Project Dirt	1,074	-	(100)	-	974
M&T Philanthropic Foundation	1,350	-	(912)	-	438
NHS South Tees CCG	18,721	-	(18,721)	-	-
Big Lottery Capacity Building	5,645	-	(5,196)	-	449
TVCF FSW	970	-	(609)	-	361
Sherburn Foundation	2,500	-	(2,500)	-	-
County Durham and Darlington CCG	-	9,797	(1,015)	-	8,782
Middlesbrough Council Public Health Grant	-	3,800	(273)	-	3,527
Totals	32,831	13,597	(31,896)	-	14,532

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor

County Durham and Darlington
CCG To improve the emotional health of parents with children with acquired
brain injuries in Darlington.
Middlesbrough Council Public
Health Grant To provide practical, emotional and advocacy support to local child brain
injury families .

MATRIX Neurological CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

24 Capital commitments

As at 31 March 2018, the charity had no capital commitments (2017 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Tangible fixed assets	443	-	443
Current assets	678	14,662	15,339
Other net current assets/(liabilities)	(660)	(130)	(790)
	<u>461</u>	<u>14,532</u>	<u>14,993</u>

26 Guarantee

There have been no guarantees given by the charity at 31 March 2018.

27 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2018.

28 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 January 2015 as a body corporate under part 11 of the Charities Act 2011.