

SOFT UK

Accounts – 30th April 2023

SOFT UK

Charity number: 1002918

Accounts – 30 April 2023

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**REPORT OF THE TRUSTEES
for the year ended 30th April 2023**

The Trustees of SOFT UK are pleased to present their annual report and financial statements of the charity for the year ended 30th April 2023.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Soft UK.

Charity Registration Number: 1002918

OSCR: SC043341

Registered Address: 11 Newlands Road
Uddington
Glasgow
G71 5QP

Solicitors: Anthony Collins Solicitors, Birmingham

Bankers: HSBC, Ross-on-Wye

Trustees

The Trustees and officers who served during the year and since the year end were as follows:

Mrs J Fowler (Chair)

Dr D Rees

Mrs L Petrie

Mrs E Egan (Treasurer)

Dr A Pearson

Mr G Glendinning

Mrs M Graham

Mrs D Kadum (Appointed June 2022)

Mrs B Wirth

Objects and Activities

SOFT UK operates under a Trust Deed dated 26th April 1991, updated by means of a Deed of Variation in 2011 and 2018 which includes the regulations for appointment of trustees.

The principle aims and objectives of SOFT UK are to provide support, assistance and information to families having a child with a chromosome abnormality, specifically Edwards' Syndrome (Trisomy 18) or Patau's Syndrome (Trisomy 13) and their related disorders of partial Trisomy, Mosaicism and Deletions.

SOFT UK provides information and support at all stages of the trisomy experience - following a prenatal higher chance screening result or prenatal diagnosis (irrespective of the families' decision making regarding their pregnancy), post-natal diagnosis, care of a living child, bereavement following the loss of a child or ending a pregnancy. With the objective that families feel supported and connected at whatever point they are in their Trisomy experience.

Families can share their experiences through the SOFT UK website, newsletter, social media groups, podcasts, SOFT UK YouTube channel regular family days, and other events. Support is offered to all members of the family, including siblings of the affected child, for as long as is required. This may be delivered via our trained support volunteers who offer peer support, accessed via our Support Service or via our virtual meetings and social media groups. All support services are provided free of charge.

**REPORT OF THE TRUSTEES
for the year ended 30th April 2023**

Objects and Activities (continued)

For more than 30 years, SOFT UK has built networks with many professionals, including healthcare professionals, geneticists, social care workers and hospice staff. Our information is evidence based and experiential. Developed in collaboration with our professional advisors and our community of families, it is always given to enhance the advice of clinical teams who care for individual families. In line with our charitable mission, we do not offer medical advice. Through our association with, and membership of complimentary organisations, including Genetic Alliance UK, Together for Short Lives, Rare Disease networks, Antenatal Results and Choices, Children's Hospices, the Fetal Anomaly Screening Programmes of Public Health England, Wales and NHS Scotland, we seek to advocate on behalf of our families, improve services for all affected families and raise awareness of Patau's and Edwards' Syndromes and their associated conditions.

The SOFT UK website social media accounts and our YouTube channel provides families and healthcare professionals access to our information and sources of support, including downloadable information resources, films, podcasts, research and links to other relevant websites.

Key elements of support for families is provided via our Support Service, accessed via email, a dedicated helpline or our social media channels. The Support Service is provided by a team of dedicated, trained volunteers. Families can be referred to the service by healthcare professionals or can self-refer. Our volunteers, all of whom are parents with experience of Trisomy themselves, offer support, empathy, evidence-based information resources and signposting to sources of support appropriate to individual families.

Support can also be accessed via a range of closed Families Facebook groups where families can obtain peer support and shared experience from others who have the lived experience of trisomy. A regular programme of themed virtual calls is run via an online platform.

Written information is provided via booklets available in print or electronic copy, developed with medical professional advisors, who use their expertise to support SOFT UK in its objectives.

E-Newsletters are produced at least twice per year. These newsletters provide an opportunity for our families to share their experiences and personal stories as well as being an additional source of information.

Achievements and PerformanceEngagement:

SOFT UK Podcast Series Continued with our own podcast releases of family stories. Engaging with charity partners to share experience and create additional experiential resources.

Family Events Three family events held during the year. One in England, one in Scotland and re-launching one in Northern Ireland. Events video recorded and made available via YouTube to families unable to attend in person.

Facebook Support Groups Continuing to expand our range of Facebook support groups by introducing community specific groups for Scotland, Wales and Northern Ireland.

Collaboration with other organisations:

Guest Speaker at Paediatric End of Life Care Network (PELICAN) NHS Scotland and Children with Exceptional Healthcare Needs (CEN) Conferences covering the theme of Anticipatory Grief.

Sponsored and attended British Journal of Midwifery Conference

Collaboration with national television series 'Eastenders' on Edwards' baby storyline. Providing expert advice to programme producers and support resource for viewers affected by the story.

REPORT OF THE TRUSTEES
for the year ended 30th April 2023 (Continued)

Achievements and Performance (continued)Health Professional Awareness:

NHS Pregnancy Screening Programmes Continue to work with Public Health England, NHS Scotland and NHS Wales in support of their evaluation of the NIPT addition to the prenatal screening programmes.

Staffing:

Leadership Senior role re-defined as Charity Director to reflect revised scope of role.

Trisomy Advocate Funded by 2-year grant funding recruited. 1st year of post completed with development of series of resources relating to key issues identified by families. 2nd year of role to focus on working collaboratively with Support Team providing specific support to families engaging with the service.

Future Developments

In line with our Strategy Planning Event held in September 2022, the charity continues the current strategy of maintaining and developing SOFT UK as the organisation of first contact for families and healthcare professionals working with families affected by Patau's or Edwards' syndromes. The primary focus of which will continue to be directing families to the best information and support for them and their circumstance. And increasing awareness of Patau's and Edwards' syndromes within health professionals and the public.

Our future plans will be influenced by, and in line with the needs of families affected by Patau's and Edwards' syndromes, as expressed by family user feedback and research findings. Developments will be financed from grant income achieved for specific projects, fundraising and donation income and our reserves. The Trustees will maintain an equitable balance ensuring our current families benefit whilst, at the same time, ensuring a sound infrastructure and financial base are preserved for future families needs.

Future Planned Development Projects include:

Training we will develop and roll out our *Rarebinars* programme of bespoke films and live webinar presentations. Based on the lived experience of our families and working in collaboration with partner organisations – *Making Families Count CIC*, *British Medical Ultrasound Society* and our Professional Experts – creating training and awareness programmes for their audiences.

Fundraising Continued focus to be placed on fundraising. Developing a clear fundraising plan which includes grant applications for specific projects and support for individual fundraisers.

Website rollout will continue to ensure our support is easily accessible to families and healthcare professionals. Focus on improving specific areas of support – bereavement, healthcare professionals' information.

New Database Establish *Monday.com* CRM database to improve data collection and recording. Commencing with the Support Service, this system will be developed during the year to underpin all charity activities.

Financial Review

SOFT UK ends the year 2022-23 with a loss of just over £20K. This is primarily due to the reduced level of fundraising and donations received during the year. The charity sector as a whole has suffered reduced income levels since 2020 due to the impact of the Covid 19 pandemic and the current cost of living crisis (*Ref: Charities Aid Foundation (CAF) and National Voluntary and Charitable Organisations (NVCO) research, 2023*). However, due to our strong level of reserves, SOFT UK took the decision not to reduce its activities or capacity. The Trustees have agreed a clear fundraising plan to address further deficit position in 2023-24, including a re-focus on fundraising and programme of grant applications to support any development projects.

A Board subgroup of the Treasurer, Chair and Charity Director, has been established to undertake a detailed review of finances on a 3 monthly basis, reporting to the full Board of Trustees.

REPORT OF THE TRUSTEES
for the year ended 30th April 2023 (Continued)

Reserves Policy

SOFT UK has a reserves policy which requires it to hold a minimum of 12 months running costs. This is to ensure that the charity has sufficient funds to meet employment responsibilities, pay outstanding creditors and ensure stakeholder commitments are dealt with in a managed way, should the charity cease to be viable going concern.

For the year 2023-24 the reserves required are at a level of £70k

The Reserves Policy is reviewed annually by the Board of Trustees.

Structure, Governance and Management

The Charity is constituted by way of a Trust Deed dated 26th April 1991, updated by means of a Deed of Variation in 2011 and 2018, is registered with the Charity Commission under Number 1002918. The Trust Deed regularises the informal arrangements which had been in force since 22nd June 1990.

SOFT UK is a cross border charity and registered with OSCR the Scottish Charity Regulator under the Number SC043341. As a cross border charity SOFT UK operates under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

SOFT UK is governed by its Trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of SOFT UK and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet quarterly as a minimum.

The Trustee Board requires breadth and depth of experience to carry out its duties effectively. New Trustees are appointed by the existing Board of Trustees, interview and selection being undertaken by a minimum of 3 Trustees, including the Chair. When recruiting new trustees, the essential attribute is an empathy and understanding for families affected by Edwards' and Patau's syndromes. We advertise via our own networks and invite appropriate professionals to consider joining our Board. Where possible we consider that the skills of the Board should comprise the following:

- Parent trustees
- Business or financial accounting experience
- Health or social care experience
- Education experience

SOFT UK employs three permanent members of staff, all of whom work on a part time basis. A Charity Director, who is responsible for the leadership and operational activities of the charity. A Communications Officer, to support the communications of the charity. An Engagement Officer, who is responsible for ensuring effective engagement with our community. A fixed term (2yr) Trisomy Advocate post was appointed to in 2022.

The Trustee Board delegates operational responsibilities for the charity to the Charity Director, who works under the supervision of the Trustees. The Director, Engagement Officer and Communications Officer are supported by a small group of volunteers.

SOFT UK receives the majority of its funds via fundraising activities, donations and grant funding. The charity's activities expose it to a number of financial risks. The management of these risks is governed by the charity's policies approved by the board of trustees, which provide written principles and practices of financial management of the charities finances.

REPORT OF THE TRUSTEES
for the year ended 30th April 2023 (Continued)

Approved by the trustees on 8th March 2024 and signed on its behalf by:

J Fowler

.....
Trustee

Uddington, Glasgow

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Soft UK for the year ended 30th April 2023.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

14th March 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th April 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	3	36,164	8,500	44,664	74,241
Investments	4	743	-	743	20
Total incoming resources		<u>36,907</u>	<u>8,500</u>	<u>45,407</u>	<u>74,261</u>
Expenditure on:					
Charitable activities	5	65,101	2,046	67,147	59,375
Total expenditure		<u>65,101</u>	<u>2,046</u>	<u>67,147</u>	<u>59,375</u>
Net income/(expenditure) and net movement in funds for the year		(28,194)	6,454	(21,740)	14,886
Transfer between funds		-	-	-	-
Net movement in funds		(28,194)	6,454	(21,740)	14,886
Reconciliation of funds					
Total funds brought forward		130,792	10,117	140,909	126,023
Total funds carried forward		<u>£102,598</u>	<u>£16,571</u>	<u>£119,169</u>	<u>£140,909</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 9 to 13 form part of these financial statements

BALANCE SHEET
as at 30th April 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	-	114
Cash at bank and in hand		<u>120,179</u>	<u>140,934</u>
Total current assets		120,179	141,048
Liabilities			
Creditors falling due within one year	11	<u>1,010</u>	<u>139</u>
Net current assets		<u>119,169</u>	<u>140,909</u>
Total assets less current liabilities		119,169	140,909
Creditors: falling due after more than 1 year			
Provisions for liabilities		-	-
Total net assets	13	<u><u>£119,169</u></u>	<u><u>£140,909</u></u>
The funds of the Charity			
Restricted income funds	13	<u>16,571</u>	<u>10,117</u>
Unrestricted income funds	13	102,598	130,792
Revaluation reserve		-	-
Total unrestricted funds		<u>102,598</u>	<u>130,792</u>
Total charity funds		<u><u>£119,169</u></u>	<u><u>£140,909</u></u>

These accounts were approved by the Trustees and authorised for issue on: 8th March 2024 and are signed on their behalf by:

J Fowler

.....
Trustee

The notes on pages 9 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023

1. Accounting Policies

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

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public Benefit Entity

Soft UK meets the definition of a public benefit entity under FRS102.

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with a donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

g) **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 the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

h) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The Charity is constituted by way of a Trust Deed dated 26 April 1991, updated by means of a Deed of Variation in 2011 and 2018, is registered with the Charity Commission under number 1002918. Soft UK is a cross border charity and registered with OSCR the Scottish Charity Regulator under number SC043341.

3. **Income from donations**

	2023	2022
	£	£
Gifts and donations	44,664	74,241
	£44,664	£74,241

Of the £44,664 received in 2023 (2022: £74,241) £8,500 was restricted funds (2022: £25,833) and £36,164 (2022: £48,408) unrestricted funds.

4. **Investment income**

All of the Charity investment income arises from money held in a HSBC bank account.

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

5. Analysis of expenditure on charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Insurance	230	-	230	230
Salaries	30,822	2,046	32,868	23,467
Travel and conference meetings	28,508	-	28,508	27,624
Printing, postage and stationery	92	-	92	764
Computer and internet	2,275	-	2,275	3,718
Miscellaneous	14	-	14	49
Promotion materials	488	-	488	2,750
Subscriptions	1,131	-	1,131	150
Bank fees	143	-	143	-
Professional fees	498	-	498	623
Governance costs	900	-	900	-
Total	<u>£65,101</u>	<u>£2,046</u>	<u>£67,147</u>	<u>£59,375</u>

6. Net income/(expenditure) for the year

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Independent examiner's fee	<u>900</u>	<u>-</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2023	2022
	£	£
Salaries and wages	32,336	23,236
Pension costs	<u>532</u>	<u>231</u>
	<u>£32,868</u>	<u>£23,467</u>

No employees had emoluments in excess of £60,000 (2022: Nil).

No charity trustees were paid or received any other benefits from employment with the charity in the year (2022: £Nil) neither were they reimbursed expenses during the year (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £Nil).

8. Staff numbers

The average monthly number of employees during the year was as follows:

2023	2022
Number	Number
<u>3</u>	<u>3</u>

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

9. Corporation tax

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 objects.

10. Debtors

	2023	2022
	£	£
Undeposited funds	-	14
Prepayments	-	100
	<u>£-</u>	<u>£114</u>

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accounts payable	-	33
PAYE	110	106
Accruals	900	-
	<u>£1,010</u>	<u>£139</u>

12. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Cash at bank and in hand	103,608	-	16,571	120,179
Other net current assets/(liabilities)	(1,010)	-	-	(1,010)
Creditors of more than one year	-	-	-	-
Total	<u>£102,598</u>	<u>£-</u>	<u>£16,571</u>	<u>£119,169</u>

13. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.05.2022	Incoming resources	Resources expended	Transfers	Funds 30.04.2023
	£	£	£	£	£
Family Events	10,117	-	-	-	10,117
Trisomy Advocate Fund	-	8,500	(2,046)	-	6,454
Total	<u>£10,117</u>	<u>£8,500</u>	<u>£(2,046)</u>	<u>£-</u>	<u>£16,571</u>

NOTES TO THE ACCOUNTS
for the year ended 30th April 2023 (continued)

13. **Analysis of charitable funds (continued)**

Analysis of movements in unrestricted funds

	Balance 01.05.2022	Incoming resources	Resources expended	Transfers	Funds 30.04.2023
	£	£	£	£	£
General fund	130,792	36,907	(65,101)	-	102,598
Total	<u>£130,792</u>	<u>£36,907</u>	<u>£(65,101)</u>	<u>£-</u>	<u>£102,598</u>

Name of unrestricted fund

Description, nature and purposes of the fund

General fund

The 'free reserves' after allowing for all designated funds.