

Company No: 2021975
Charity No: 296453

HUNTINGTON'S DISEASE ASSOCIATION
(A company limited by guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2014

LESCOTT LIMITED
10 Station Court
Station Approach
Wickford
Essex SS11 7AT

HUNTINGTON'S DISEASE ASSOCIATION
(A company limited by guarantee)

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31 MARCH 2014

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HUNTINGTON'S DISEASE ASSOCIATION
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LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2014

PATRON: Patricia Countess of Harewood
Tony Hadley
Shane Ritchie

CHARITY NUMBER: 296453

COMPANY NUMBER: 2021975

ADDRESS: Suite 24, Liverpool Science Park
Innovation Centre 1, 131 Mount Pleasant
Liverpool L3 5TF

BANKERS: National Westminster Bank Plc.
66/68 St. John's Road
Battersea
London SW11 1PB

COIF Charities Deposit Fund
Senator House
85 Queen Victoria Street
London EC4V 4ET

AUDITORS: Lescott Limited
10 Station Court
Station Approach
Wickford
Essex SS11 7AT

DIRECTORS AND TRUSTEES Mrs H Thomas (Chairperson)
Mr NM Heath (Hon Treasurer)
Mrs SM Abbott
Mr A Bickerdike
Mr M Ellison
Dr G El-Nimr
Dr EM Howard
Mr P Morse
Mr K Taylor
Mr B Tindell

COMPANY SECRETARY: Mr P Morse

CHIEF EXECUTIVE: Cath Stanley, RGN, BSc.(Hons)

HUNTINGTON'S DISEASE ASSOCIATION
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TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2014

The Trustees present their report and audited financial statements for the year ended 31 March 2014, which have been prepared in accordance with the Statement of Recommended Practice issued by the Charity Commission in March 2005 and the Memorandum and Articles of Association of the Company and the Companies Act 2006.

CHARITY OBJECTS

The Association's objects are the relief and treatment of those suffering from or believed to be suffering from Huntington's Disease and to provide financial support for such persons and their families in need and for research and the dissemination of the results of such research for the public benefit into the cause and possible cures whether partial or complete and possible prevention of the said disease.

TRUSTEES

The Trustees who were also directors of the company during the year were as follows:

Mrs H Thomas (Chairperson)	Mr P Morse
Mr NM Heath (Hon Treasurer)	Dr EM Howard
Mr K Taylor	Mrs SM Abbott
Mr M Ellison	Mrs J E Innes (to 3 December 2013)
Dr G El Nimr	Mr B Tindell
Mr A Bickerdike	

TRUSTEES' RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2014

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware, and each trustee has taken all the steps that ought to have been taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is a registered Charity founded in 1971 and incorporated on 21 May 1986. The Charity is governed by the Memorandum and Articles of Association.

Recruitment and Appointment of Trustees

The Trustees are elected to serve a term of three years at the Annual General Meeting by the voting members of the Association who are the Guarantors.

Trustee Induction and Training

Most trustees are already familiar with the work of the charity and their training involves briefings on their duties and liabilities. Additionally, new trustees receive an induction pack covering:

- The Duties of Charity Trustees;
- The Trust's Memorandum & Articles of Association, Business Plan, latest published annual report and accounts, financial projections and budgets, and project and programme plans and publications;
- Trustee details and staff structure;
- 'The Essential Trustee: What you need to know' (Charity Commission);
- Minutes and reports submitted to the previous three meetings of the Board of Trustees.

Organisational Structure

The Charity is managed by an Executive Committee made up of the Trustees which met on six occasions during the year.

The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the Charity. This report sets out those objectives and describes how they have been met in the current year.

The Executive Committee members are closely involved in the running of the Association and are pleased that the appointment of a Chief Executive has enabled them to focus on the strategic decisions required for the overall governance of the Association.

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TRUSTEES ANNUAL REPORT
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OBJECTIVES AND ACTIVITIES

The main activity of the Charity was to support the Regional Care Advisory Service, which has the following clearly defined goals:

- 1. Care for the sufferers and their families**
- 2. Advice for GPs, medical staff and social workers**
- 3. Support for families in times of crisis**
- 4. Education of the public about Huntington's Disease**

In order to achieve these objectives, coverage of the whole of England and Wales was maintained and developed during the year with additional posts and increased staff hours whenever possible.

The Charity has maintained its support for Research with continuing support for the European database of HD patients in England and Wales. Other projects have been supported as detailed in Note 17 to the accounts.

Volunteers are an essential part of the Association, both at national and local level. Branches and support groups work tirelessly to help in all aspects of the Association's work and enable the Governance and Administration costs to be kept to a minimum.

ACHIEVEMENTS AND PERFORMANCE

This has been a really exciting year for the HAD. The HDA has been established as an important player in the dissemination of HD research by its contribution to ensure science and research are accessible to patients and families through financial support to HDBuzz, a website dedicated to providing this service. This resulted in an AMRC (Association of Medical Research Charities) award this year. In addition the ground breaking field work with families, the extensive training, the work the unique work with families affected by JHD, the work with children and young people in our various weekends away, all lead to our key focus of improving quality of life. The families that we work with continue to inspire us and to direct the HDA to what is important to them.

Our Regional Care Advisory Service goes from strength to strength, we have recruited three new staff this year. The remit of this service is to provide care, advice, support and education to families affected by Huntington's disease. This year we have spent some time running focus groups with families to revisit what our key objective should be, and as a result have concluded that all of our activity should relate to improving quality of life for families affected by the illness. This may be through direct work such as family visits and assessments or indirect work such as supporting professionals, providing training, or supplying information and resources.

Two key achievements this year are the rolling out of support programmes for family carers that enable them to gain knowledge and understanding about HD, practical tips, and peer support and the work around developing a set of standards of care for nursing homes who care for people affected by HD.

Another large piece of work that we have carried out this year is looking at how we can measure the impact of the work we are doing. We send out questionnaires to individuals following a visit and below are a few examples of the feedback we have received, thus demonstrating the importance of the work:

**HUNTINGTON'S DISEASE ASSOCIATION
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**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2014**

"The visit from the RCA has been invaluable to us. It has helped us to seek help from the GP and to find the right medication. This has resulted in huge improvements to daily life and enabled us to plan for the future. It is a huge relief to know that support is there. We now have a referral to the specialist consultant."

"It's hard to put into words what a difference her visit has made. I am much better informed. Her visit was really helpful, it's nice to have a visit with someone who understands the illness. She provided us with general advice, emotional support, we felt less isolated and better able to cope."

"Excellent insight on HD - gave us both a better understanding of how this will affect us in the future. Before the first meeting, we thought we were dealing with the whole thing alone - we were pointed in the right direction for support. Also never give up - just to keep chipping away with certain issues. The RCA really is worth her weight in gold. Feel now we as a family could not get through this without the HD Association."

"Yes, the visit from my regional care adviser certainly helped me. I lost my partner only 10 months ago, but to me it still feels like yesterday. She encouraged me to talk openly about my thoughts & feelings. She listened to me and offered reassuring advice, giving me hope that things will gradually get easier with time, but as my loss was still so new and coping with the 1st anniversary of everything, the way I felt was understandable but try to go out as much as possible and be with company and also to always try to aim to have something in the future to look forward to."

"I was having a difficult time re HD. The RCA was flexible about offering me meeting times, offering me weekends if I need it as I work full time. It was good to be able to talk about my worries and concerns about myself and my sister. I was at a very low point when she visited and was temporarily off work, I was able to return to work after her visit. I learnt about lots of services in the area. The time to talk was invaluable. I hadn't realised how much training the HDA offered and that is a great service and invaluable."

Working with children and young people remains a priority and we have had three summer camps, one young people's camp, a weekend for families affected by JHD (Juvenile Huntington's Disease) and a young adults forum (such was the power of this weekend one evaluation form read "this weekend may have just saved my marriage").

FINANCIAL REVIEW

The results for the year show an overall surplus of £18,706. Income declined from the exceptional total in 2013, legacy income returning to the anticipated annual level. However general donations, income from fundraising events and Trusts and Foundations showed substantial increases reflecting the hard work of fundraisers in particular and our other dedicated staff and volunteers in general. Branch income again made a significant contribution although the growth in internet giving may have resulted in funds previously arriving via branch contributions arriving directly in the Head Office bank account.

Expenditure, the majority of which is staff costs, showed a modest increase reflecting underlying inflation and the introduction of a pension scheme which meets the requirements which will shortly apply regarding workplace pensions. Fundraising and office costs show a modest increase but remain low and reflect the efficiency of our organisation.

As a result of the small surplus, the balance sheet value of our charity now exceeds £1million. The reserves are at a level approaching the target set in our Reserves Policy and provide the stability necessary for strategic planning.

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TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2014

FUTURE PLANS

The stable financial situation of the charity has enabled a programme of development to be started in 2014/15 which will be continued in accordance with the Strategic Plan in coming years. The Association has decided to expand the number of Regional Care Advisors and strengthen the fundraising team in order to develop contacts with and support from the corporate sector. In addition we have been able to provide financial support to two key global organisations – HDBuzz, who translate scientific information into lay mans terms so families can understand it, and HDYO, Huntington's Youth Organisation, which is an organisation set up to provide information and support to children and young people.

The Association will also continue to work with colleagues throughout Europe and Worldwide to share resources and best practice in developing support for families and all those affected by Huntington's Disease.

GUARANTORS

The liability of each member of the Association in the event of a winding-up is limited by guarantee to £1. At 31 March 2014, there were 445 (2013: 431) members of the Association.

RESERVES

The reserve requirement of the Charity is to enable the salaries of staff members to be covered in the event of short-term income fluctuations. This policy enabled the Charity to continue its work throughout the year ended 31 March 2014. It is intended that general reserves should be re-built to cover six months' salary and running costs. As at the year end, free reserves available, excluding the designated project reserve, and funds held at branches stood at £487,920 (2013: £438,215). The project designated reserve amounted to £400,000.

RISK MANAGEMENT

The Trustees have considered the risks to which the Association is exposed and systems have been established to mitigate those risks.

AUDITORS

The auditors, Lescott Limited, will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

SMALL COMPANIES EXEMPTION

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Principal address and Registered Office:
Suite 24, Liverpool Science Park
Innovation Centre 1, 131 Mount Pleasant
Liverpool L3 5TF

8 August 2014

BY ORDER OF THE BOARD

NM HEATH
Director

HUNTINGTON'S DISEASE ASSOCIATION
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INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF HUNTINGTON'S DISEASE ASSOCIATION

We have audited the financial statements of Huntington's Disease Association for the year ended 31 March 2014 on pages 9 to 19. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Scope of the audit of the financial statements

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

Opinion on 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 31st March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**HUNTINGTON'S DISEASE ASSOCIATION
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**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF HUNTINGTON'S DISEASE ASSOCIATION**

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 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

10 Station Court
Station Approach
Wickford
Essex SS11 7AT

8 August 2014

Steven Lescott
(Senior Statutory Auditor)
for and on behalf of
Lescott Limited
Chartered Certified Accountants
Statutory Auditors

HUNTINGTON'S DISEASE ASSOCIATION
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STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
INCOME AND EXPENDITURE					
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	3	349,921	26,195	376,116	794,317
Activities for generating funds	4	378,274	8,254	386,528	345,890
Investment income		13,047	-	13,047	7,588
Incoming resources from charitable activities	5	192,279	423,790	616,069	630,508
Other Incoming resources		2,179	-	2,179	1,135
Total incoming resources		935,700	458,239	1,393,939	1,779,438
Resources expended					
Cost of generating funds:					
Fundraising costs	7	125,264	-	125,264	99,900
Charitable activities	8	781,571	474,317	1,255,888	1,232,581
Governance costs	9	9,148	-	9,148	9,122
Total resources expended		915,983	474,317	1,390,300	1,341,603
Net incoming resources before other recognised gains and losses		19,717	(16,078)	3,639	437,835
Realised gains/(loss) on investments		63	-	63	(132)
Unrealised gains on investments		15,004	-	15,004	11,223
Net movement in funds		34,784	(16,078)	18,706	448,926
Balance at 1 April 2013		955,536	40,770	996,306	547,380
Balance at 31 March 2014		990,320	24,692	1,015,012	996,306

The Statement of Financial Activities includes the income and expenditure account and all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements

HUNTINGTON'S DISEASE ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice (SORP) issued in March 2005, the Memorandum and Articles of Association of the Company and with applicable accounting standards.

Accounting Convention

The financial statements have been prepared under the historical cost convention except for the revaluation of fixed asset investments in accordance with the Charities SORP.

Income and Expenditure

An Income and Expenditure Account is not provided since all necessary information is contained in the Statement of Financial Activities.

Incoming resources

Income is recognised in the period in which receipt is entitled and where the amount can be measured with reasonable certainty. Income from social media sites is recognised when it is received from the service provider.

Outgoing resources

All expenditure has been accounted for on an accruals basis and includes irrecoverable VAT where applicable. Expenditure is allocated to relevant activity categories on a basis that is consistent with the use of that resource. Support costs have been attributable to charitable activity in accordance with best estimates.

Depreciation

Depreciation is calculated so as to write down the cost of tangible fixed assets on a straight line basis over their expected useful economic lives as follows:

Equipment 25% on cost

The timeshare donated to the Charity was valued according to the minimum price of timeshares at the development in Wales and this resulted in the net book value being reduced to nil.

Stock

Stock consists of merchandise for resale valued at the lower of cost and net realisable value.

Branch Funds

The funds of the Association's branches have been consolidated in the accounts. Note 19 summarises the movements in branch funds during the year.

Grants and Donations

Grants and donations are taken to income on the basis of cash received except for grants for specific projects, which may be treated in accordance with the policy on deferred income.

Investment Income

Investment income consists of interest and dividends received and receivable. Full accrual is made for interest income receivable.

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES - continued

Gift Aid Donations

The tax reclaimable on gift aid donations is accrued at the time the donation is received and carried as part of the sundry debtors and prepayments, until the tax is reclaimed.

Research Grants

Major Research grants are usually made once during each year after approval and recommendation by the Medical Advisory Panel. The amount charged to the profit and loss account represents the cost of projects approved during the year.

Legacies

Legacies are recognised when the entitlement to the bequest is confirmed and the amount quantified.

Deferred Income

Deferred income represents grants received in advance of the expenditure to which it is allocated to support. Movements in deferred income are detailed in note 16.

Cash Flow

As a small reporting entity the company is exempt from the requirement to produce a cash flow statement in accordance with Financial Reporting Standard 1 "Cash Flow Statements".

2. EXPENDITURE

	2014	2013
	£	£
Direct charitable expenditure includes:		
Depreciation	10,159	10,146
Audit fee	3,700	3,600
	<u>13,859</u>	<u>13,746</u>

3. VOLUNTARY INCOME

	Unrestricted	Restricted	Total	Total
	2014	2014	2014	2014
	£	£	£	£
Donations	134,753	25,935	160,688	126,188
Donations from Support Groups	191	-	191	654
Legacies and in Memoriam	214,977	260	215,237	667,475
	<u>349,921</u>	<u>26,195</u>	<u>376,116</u>	<u>794,317</u>

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

4. ACTIVITIES FOR GENERATING FUNDS	Unrestricted 2014 £	Restricted 2014 £	Total 2014 £	Total 2014 £
Fundraising events	374,074	8,254	382,328	337,290
Sponsorship	4,200	-	4,200	8,600
	<u>378,274</u>	<u>8,254</u>	<u>386,528</u>	<u>345,890</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted 2014 £	Restricted 2014 £	Total 2014 £	Total 2014 £
Local Authority Grants	-	90,839	90,839	100,087
PCT Grants	-	33,212	33,212	37,260
Trusts and Foundations	47,373	154,099	201,472	165,324
Big Lottery Fund (Merseyside & Yorks)	-	72,296	72,296	71,950
Big Lottery Fund (Surrey)	-	35,222	35,222	25,437
Welsh Lottery Grant	-	24,022	24,022	26,074
BBC Children in Need	-	12,800	12,800	13,465
Branch income	109,631	1,300	110,931	149,196
Training and conferences	21,189	-	21,189	30,800
Merchandise	14,086	-	14,086	10,915
	<u>192,279</u>	<u>423,790</u>	<u>616,069</u>	<u>630,508</u>

Included within the Local Authority Grants is an amount of £33,627 received from Birmingham City Council Adults and Communities.

6. ALLOCATION OF SUPPORT COSTS

	Head Office	Staff Costs	Total 2014	Total 2013
SUPPORT COST (Allocated on basis of time)				
ACTIVITY				
Regional Care Advisory Service	70,919	49,350	120,269	95,967
Welfare/Respite Care	5,455	3,796	9,251	7,382
Research	1,091	759	1,850	1,476
Newsletter, Education, Branch Liaison	27,277	20,499	47,776	39,863
Youth Worker	4,364	1,518	5,882	2,953
	<u>109,106</u>	<u>75,922</u>	<u>185,028</u>	<u>147,641</u>

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YEAR ENDED 31 MARCH 2014

7. COSTS OF GENERATING FUNDS	2014 £	2013 £
Fundraising events	8,969	10,789
Fundraisers	116,295	89,111
	125,264	99,900

8. CHARITABLE ACTIVITIES

	Regional Care Advisory Service £	Welfare and Respite Care £	Research £	Newsletter Education Branch Liaison £	Youth Worker £	Total 2014 £	Total 2013 £
Staff costs including recruitment	701,740	5,060	1,391	42,029	26,984	777,204	733,908
Welfare Grants	-	47,725	-	-	-	47,725	51,588
Research	-	-	41,478	-	-	41,478	67,085
Juvenile	18,989	-	-	-	-	18,989	19,496
Branch costs	-	-	-	48,383	-	48,383	59,427
Travel and Training	78,996	-	-	1,221	7,872	88,089	84,589
Camps, Conferences and AGM	33,326	-	-	9,376	1,812	44,514	44,532
Telephone and Internet	17,858	-	-	683	266	18,807	22,104
Other costs	22,677	-	-	769	308	23,754	22,337
Newsletter	-	-	-	25,970	-	25,970	22,596
Publications and Merchandise	-	-	-	11,869	-	11,869	17,614
Office costs	70,919	5,455	1,091	27,277	4,364	109,106	87,305
	944,505	58,240	43,960	167,577	41,606	1,255,888	1,232,581

9. GOVERNANCE COSTS	2014 £	2013 £
Audit fee	3,700	3,600
EC Meeting costs	4,213	5,111
Investment management fees	1,235	411
	9,148	9,122

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NOTES TO THE FINANCIAL STATEMENTS
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10. EMPLOYEES

	2014 Number	2013 Number
The average number of people employed by the company was as follows:		
Family support	24	24
General support	3	3
Fundraising	4	4
Youth Worker	1	1
	32	32
	32	32

11. STAFF COSTS

	2014 £	2013 £
Wages and salaries	788,956	738,665
National Insurance costs	73,170	68,083
Pension costs	18,348	-
	880,474	806,748
	880,474	806,748

No employee earned more than £60,000 per annum and no Trustee received or waived any remuneration.

12. TANGIBLE FIXED ASSETS

	Land and buildings £	Office equipment £	Total £
COST			
31st March 2013	750	40,582	41,332
Additions	-	5,238	5,238
Disposals	-	-	-
	750	45,820	46,570
31st March 2014	750	45,820	46,570
DEPRECIATION			
31st March 2013	750	22,889	23,639
Charge for the year	-	10,159	10,159
On disposals	-	-	-
	750	33,048	33,798
31st March 2014	750	33,048	33,798
NET BOOK VALUE			
31st March 2014	-	12,772	12,772
31st March 2013	-	17,693	17,693

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YEAR ENDED 31 MARCH 2014

13. INVESTMENTS

The funds of the Association are invested in UK equities, UK unit trusts and UK Government Stock. Investments are valued at mid-market value.

14. DEBTORS

	2014	2013
	£	£
Other debtors	78,517	45,688
Prepayments	30,573	16,358
	109,090	62,046
	109,090	62,046

15. CONTINGENT ASSET

The charity is a residuary beneficiary of an estate subject to a life tenancy. The value of the entitlement as at 12 June 2014 was £48,385 (2013: £47,178).

16. CREDITORS

	2014	2013
	£	£
Amounts falling due within one year:		
Trade creditors	20,878	34,750
Other creditors including taxation	31,443	18,112
Accruals and deferred income	53,532	77,708
Research Provision	-	54,769
	105,853	185,339
	105,853	185,339

Within accruals and deferred income is and amount of £7,678 (2013 - £51,000) received in advance from Local Authorities, PCTs and Trusts.

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

17. RESTRICTED FUNDS	1 April 2013 £	Incoming Resources £	Resources Expended £	31 March 2014 £
Regional Care Advisory Service	-	269,504	(269,504)	-
Welsh Lottery Grant	3,450	24,020	(27,470)	-
Research	-	29,397	(17,578)	11,819
Big Lottery Fund (Merseyside & Yorkshire)	11,569	72,296	(70,992)	12,873
Big Lottery Fund (Surrey)	-	35,222	(35,222)	-
Summer Camps	-	12,800	(12,800)	-
JHD Weekend	-	7,500	(7,500)	-
Welfare Fund	-	4,000	(4,000)	-
Youth Conference	-	3,500	(3,500)	-
Aberdeen Royal Infirmary Fund	25,751	-	(25,751)	-
	<u>40,770</u>	<u>458,239</u>	<u>(474,317)</u>	<u>24,692</u>

Regional Care Advisory Service

The network of regional care advisers was maintained during the year. Expenditure on the service is as detailed in note 8. Restricted funding relating purely to this service and for each geographical area was received from the following sources;

Salford LA, Cheshire East LA, Marjory Boddy Charitable Trust, Pennycress Trust, Sunderland LA, Sir James Reckitt Charity, Liz and Terry Bramall Charitable Trust, Joseph and Annie Cattle Trust, Sylvia and Colin Shepherd Charitable Trust, Hadrian Trust, Catherine Cookson Trust, Chrysalis Trust, Sobell Foundation, Birmingham LA, Derby County CCG, Dudley LA, Lincolnshire LA, Telford & Wrekin LA, Staffordshire & Lancashire CCG, Southern Central CCG, Zurich Community Trust, Douglas Arter Foundation, Birmingham and District Nursing Charitable Trust, Strangeward Trust, Sir John Eastwood Foundation, Jones 1986 Trust, Lady Hind Trust, Benham Charity Settlement, Essex LA, NE Essex CCG, Cambridgeshire & Peterborough CCG, Charles S French Charitable Trust, Childwick Charitable Trust, Dorset CCG, Alice Ellen Cooper Dean Foundation, Kirby Laing Foundation, John James Bristol Foundation, The Leach Trust, Hampshire LA, The Order of Womens Freemasons, The Adint Trust, The Ernest Klienwort Charitable Trust, The Pannett Charitable Trust, West End Office Agents Society, Sir Jules Thorne Charitable Trust, Gerald Micklem Charitable Trust, Ardwick Charitable Trust, Childwick Trust, The Dyers Company Charitable Trust, Sandra Charitable Trust, Gwyneth Forrester Trust, Jane Hodge Trust, 29th May 1961 Charitable Trust.

Big Lottery Fund Grant - Wales

This grant was awarded to cover an RCA post in North Wales.

Research

Research funds are raised to promote medical and social/ therapeutic research of direct significance to Huntington's Disease sufferers and their families. Our Medical Advisory Board reviews all applications on an annual basis before a decision is taken by our Executive Council. Funds were received from individuals, organisations and Branches requesting their donation be spent on this activity.

**HUNTINGTON'S DISEASE ASSOCIATION
(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**

17. RESTRICTED FUNDS - continued

Big Lottery Fund (Merseyside and South & West Yorkshire)

This grant was awarded by the Big Lottery Fund to cover a full time RCA post in Yorkshire and a part time post in Merseyside.

Big Lottery Fund (Surrey)

The funding for this post covers an RCA in the Surrey area.

Summer Camps

The summer camp received support of £12,800 from BBC Children in Need.

JHD Weekend

The JHD Weekend received support from Boshier-Hinton Foundation and West Lancs Freemasons.

Welfare Fund

Funding was received from the Hedley Foundation to distribute as welfare grants.

Youth Conference

Funding was received from The Schuh Trust to support the Youth Conference held in February 2014.

Aberdeen Royal Infirmary Fund

The specific legacy received in the previous year was paid to support research at the Aberdeen Royal Infirmary.

18. ALLOCATION OF CHARITY NET ASSETS

	Fixed Assets £	Net Assets £	Total £
Restricted funds	430	24,262	24,692
Unrestricted funds	578,646	411,674	990,320
	<hr/>	<hr/>	<hr/>
31 March 2014	579,076	435,936	1,015,012
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HUNTINGTON'S DISEASE ASSOCIATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

19. BRANCH FUNDS

Reports received from branches are set out below and incorporated in the accounts.

		2014		2013
	£	£	£	£
Cash balances at 1 April 2013		99,621		95,362
Receipts in year		110,931		149,196
Expenditure				
Local welfare grants	29,803		32,383	
Sent to head office	42,073		53,127	
Branch activities, local newsletters, equipment, research, etc.	48,384		59,427	
		(120,260)		(144,937)
Cash balances at 31 March 2014		90,292		99,621

20. DESIGNATED FUNDS

The Designated Fund of £400,000 was established as a result of generous legacies received during 2013 which are unlikely to recur. It is intended that the fund be used for special projects, which, once instituted, may be developed in accordance with the long-term objectives of the charity.

21. OPERATING LEASE COMMITMENTS

At 31st March 2014 the company had annual commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2014	2013
	£	£
Expiry date after more than five years	17,853	13,680

22. RELATED PARTIES

Mr. N.M. Heath is a partner in the firm RPG Crouch Chapman LLP, Chartered Accountants, who derived benefit from fees for payroll services of £3,240 (2013: £3,180).