

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Electrosensitivity-UK**

Lanham and Company Limited
Chartered Accountants
9 Great Chesterford Court
London Road
Great Chesterford
Essex
CB10 1PF

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

Electrosensitivity-UK

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote and protect the physical health of sufferers of electrosensitivity, also known as electrical hypersensitivity, in the United Kingdom, through the provision of support, education and practical advice.

To advance the education of the general public in all areas relating to electro sensitivity.

Significant activities

Summary of the main activities undertaken for public benefit in relation to these objects (included within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees ensure maximum possible media exposure with a web site, which is regularly updated with a wide range of helpful resources.

Trustees ensure that interested parties are corresponded with frequently, such as:

Printed full colour Newsletters are mailed out three times each year and are made available to a large email list of over 1,000 regular subscribers
and via the web site: www.es-uk.info.
Supporting information is also posted on Facebook.

The web site is professionally created and updated regularly with newsletters and resources.

Personal contact is enhanced via the telephone help line, which is manned during regular business hours by a professional telephone answering service and a Trustee is notified of all calls in real time. As in earlier years, 10-30 calls are received in an average week.

There is a BM Box ES-UK mailbox service and approximately 3-40 incoming letters, donations, other updates are received every week.

These packages are processed, and questions answered by regular helpers. There is an email capturing service available via the web site prompt.

Various scientific and medical research papers are circulated widely and distributed via the web site and direct email by varied web mail distribution services.

ES Socials are arranged in suitable rural settings to ensure that those new to the debate are able to make a few friends and become familiar with helpful ideas and ways to cope. In 2023, there were events held in Kent, East Sussex and Yorkshire.

Trustees are on hand to respond to Media requests for national and international publications, TV, and radio productions.

Trustees interact with other UK and international organisations involved in dissemination of data and research into EMR health effects and with specialist organisations in other countries including Europeans for Safe Connections (ESC).

Public benefit

The trustees have complied with the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. This Report of the Trustees demonstrates our provision of public benefit.

**Report of the Trustees
for the Year Ended 31 December 2023**

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers have been key contributors in all aspects of the Charity functioning over the years and many generous contributions have been noted in the following areas:

IT; web site and data base management.
Accounting and Financial management
Gift Aid Analysis and reporting to HMRC
Editing and publishing
Typesetting
Photography
Liaison with other Charities, Local Authorities, Public Sector Organisations and other Bodies.
Marketing and promotion
GDPR
Support and kindness

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the absence of paid employees, Trustees have assumed day to day responsibility for key areas.

Michael Bevington, Chair of Trustees, edits and publishes a regular Newsletter, which is available by post and uploaded on to the web site.

Two video animations have been commissioned, one from Science Animated (SciAni), and one from SciTube. Both arose from Michael Bevington's paper "Proof of EHS beyond all reasonable doubt" published in 2021. They seek to explain the current scientific understanding of Electrosensitivity in a way which people who are not experts can understand. The former had had 54k views by March 2024, and the latter 1.8k.

Sales of Michael Bevington's Second edition book: ES & EHS - A Summary continued worldwide during 2023.

Two trustees, Dr Andrew Tresidder and Brian Stein, spoke at a conference in May 2023 in Somerset.

Trustee, Sarah Dacre, managed the flow of incoming/outgoing correspondence received via the Charity's BM Mail Box; telephone help line and via the web site; www.es-uk.info and by email;

Incoming donations flow received by: Cheques; Standing Orders; Stewardship and Charities Aid Foundation; Pay pal.

One significant donation was received for maintaining the regular work of the Charity during the calendar year 2023 from a person long known to the Charity.

Others make regular donations.

The sale of Christmas cards generated a small surplus.

The website continued to be popular.

The Charity has emailed all MPs with useful information and recent newsletters.

FINANCIAL REVIEW

Financial review

The reserves are kept in a bank account and there is an adequate balance sufficient for at least five years of regular expenditure.

Funds come from voluntary individual donations frequently covered by Gift Aid. The processing of the Gift Aid return is generously subsidised by a supportive Accountancy Firm, which wishes to remain anonymous and Gift Aid is recouped by the Charity from qualifying donors. During this process all donations are analysed professionally.

The Charity continues to fund various elements of its Communications strategy: including telephone line rental and usage charges, line divert fees, BM Mail box charges and a postage service for mailing newsletters and other printed materials.

The Trustees have deposited surplus funds into CCLA, with accounts designed for registered Charities; all deposit and withdrawal instructions are co-signed by two Trustees, currently the Chairman and Treasurer.

Electrosensitivity-UK

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed by existing trustees.

Trustees are required to complete an annual updated Trustee Declaration detailing all linked Trusteeships and related directorships.

The Charities Commission Guidelines are followed in all aspects.

ES-UK Conflict of Interest Policy dated 21st December 2007 and updated in 2015, is adhered to.

ES-UK distributes an independently produced Supplies Directory which is regularly updated and made available on its web site. Trustees do not refer or recommend any commercial products or services.

GDPR Is followed and all volunteers sign a Confidentiality Agreement and are prevented from sharing any details with anyone other than Trustees.

All financial payments are co-signed by the Chairman and Treasurer. All donations are received by BACS; Standing Orders and incoming personal cheques and are paid into the Charity's current account. The Charity runs a Pay Pal account.

The accounts are professionally prepared and scrutinised annually for submission to the Charities Commission.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1103018

Principal address

6 The Oast
Pullens Farm
Lamberhurst Road
Horsmonden
Kent
TN12 8ED

Trustees

M J Bevington
S A Dacre
B Stein
A Tresidder
P Watts

Independent Examiner

A P Ireland FCCA
Lanham and Company Limited
Chartered Accountants
9 Great Chesterford Court
London Road
Great Chesterford
Essex
CB10 1PF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees
for the Year Ended 31 December 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 order of the board of trustees on 2 July 2024 and signed on its behalf by:

S A Dacre - Trustee

Independent Examiner's Report to the Trustees of Electrosensitivity-UK

Independent examiner's report to the trustees of Electrosensitivity-UK

I report to the charity trustees on my examination of the accounts of Electrosensitivity-UK (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust 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 Ireland FCCA

Lanham and Company Limited
Chartered Accountants
9 Great Chesterford Court
London Road
Great Chesterford
Essex
CB10 1PF

2 July 2024

Electrosensitivity-UK

Statement of Financial Activities for the Year Ended 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		331,987	9,561
Investment income	2	4,451	1,406
Total		<u>336,438</u>	<u>10,967</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		15,444	13,717
Net gains on investments		2,708	-
NET INCOME/(EXPENDITURE)		323,702	(2,750)
RECONCILIATION OF FUNDS			
Total funds brought forward		190,519	193,269
TOTAL FUNDS CARRIED FORWARD		<u>514,221</u>	<u>190,519</u>

The notes form part of these financial statements

Electrosensitivity-UK**Balance Sheet
31 December 2023**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
	Notes		
FIXED ASSETS			
Investments	5	102,708	-
CURRENT ASSETS			
Debtors	6	1,400	992
Investments	7	-	100,000
Cash at bank		411,109	90,127
		<u>412,509</u>	<u>191,119</u>
CREDITORS			
Amounts falling due within one year	8	(996)	(600)
NET CURRENT ASSETS		<u>411,513</u>	<u>190,519</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		514,221	190,519
NET ASSETS		<u>514,221</u>	<u>190,519</u>
FUNDS	9		
Unrestricted funds		514,221	190,519
TOTAL FUNDS		<u>514,221</u>	<u>190,519</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 July 2024 and were signed on its behalf by:

S A Dacre - Trustee

M J Bevington - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial assets and liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and short-term deposits with an original maturity date of three months or less.

Investments

The investment objective is to minimise risk whilst maximising income from the charity's listed investments. Investment decisions are approved by the board.

Investments are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the Statement of Financial Activities.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	544	33
COIF interest	1,473	88
COIF dividends	2,434	1,285
	<u>4,451</u>	<u>1,406</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Due the lack of a credit card facility, much of the charity's expenditure was paid by one of the trustees who was later reimbursed. A second trustee received reimbursement totalling £122 for expenses incurred.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,561
Investment income	1,406
Total	<u>10,967</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>13,717</u>
NET INCOME/(EXPENDITURE)	(2,750)
RECONCILIATION OF FUNDS	
Total funds brought forward	193,269
TOTAL FUNDS CARRIED FORWARD	<u><u>190,519</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
Additions	100,000
Revaluations	2,708
	<hr/>
At 31 December 2023	102,708
	<hr/>
NET BOOK VALUE	
At 31 December 2023	102,708
	<hr/>
At 31 December 2022	-
	<hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2023	2,708
Cost	100,000
	<hr/>
	102,708
	<hr/>

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	31.12.23	31.12.22
	£	£
Cost	100,000	-
	<hr/>	<hr/>

Fixed asset investments were valued on an open market basis on 31 December 2023 by CCLA Investment Management Ltd.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	1,400	992
	<hr/>	<hr/>

7. CURRENT ASSET INVESTMENTS

	31.12.23	31.12.22
	£	£
Listed investments	-	100,000
	<hr/>	<hr/>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	996	600
	<u>996</u>	<u>600</u>

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	190,519	323,702	514,221
	<u>190,519</u>	<u>323,702</u>	<u>514,221</u>
TOTAL FUNDS	<u>190,519</u>	<u>323,702</u>	<u>514,221</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	336,438	(15,444)	2,708	323,702
	<u>336,438</u>	<u>(15,444)</u>	<u>2,708</u>	<u>323,702</u>
TOTAL FUNDS	<u>336,438</u>	<u>(15,444)</u>	<u>2,708</u>	<u>323,702</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	193,269	(2,750)	190,519
	<u>193,269</u>	<u>(2,750)</u>	<u>190,519</u>
TOTAL FUNDS	<u>193,269</u>	<u>(2,750)</u>	<u>190,519</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,967	(13,717)	(2,750)
	<u>10,967</u>	<u>(13,717)</u>	<u>(2,750)</u>
TOTAL FUNDS	<u>10,967</u>	<u>(13,717)</u>	<u>(2,750)</u>

Electrosensitivity-UK

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	193,269	320,952	514,221
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>193,269</u>	<u>320,952</u>	<u>514,221</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	347,405	(29,161)	2,708	320,952
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>347,405</u>	<u>(29,161)</u>	<u>2,708</u>	<u>320,952</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Electrosensitivity-UK

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	266,523	8,569
Gift aid	763	992
Legacies	64,701	-
	<u>331,987</u>	<u>9,561</u>
Investment income		
Deposit account interest	544	33
COIF interest	1,473	88
COIF dividends	2,434	1,285
	<u>4,451</u>	<u>1,406</u>
Total incoming resources	<u>336,438</u>	<u>10,967</u>
EXPENDITURE		
Charitable activities		
PO Box, postage and calls	6,793	4,205
Printing	3,411	4,953
Sundries	478	-
Website/Internet	3,345	344
Media	-	3,428
Events	350	-
Travel	404	153
	<u>14,781</u>	<u>13,083</u>
Support costs		
Finance		
Bank charges	33	34
Governance costs		
Accountancy and legal fees	630	600
Total resources expended	<u>15,444</u>	<u>13,717</u>
Net income/(expenditure) before gains and losses	<u>320,994</u>	<u>(2,750)</u>
Realised recognised gains and losses		
Realised gains/(losses) on investments	2,708	-
Net income/(expenditure)	<u><u>323,702</u></u>	<u><u>(2,750)</u></u>