

The Eden Dora Trust for Children with Encephalitis Ltd

(A company limited by guarantee)

Report and Financial Statements

Year ended: 31 March 2021

Charity no: 1152507

Company no: 08214776

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Legal and administrative information

Directors and Trustees:	D Broad S Howard (resigned 20 February 2021) J Moore J Mills A Purslow J Sockett
Chief Executive Officer	P Sill
Registered Office:	500 Charlotte Road Sheffield S2 4ER
Independent Examiner:	Simon Bladen Hawsons Chartered Accountants Pegasus House 463a Glossop Road Sheffield S10 2QD
Bankers:	HSBC Bank plc 251 Fulwood Rd Broomhill Sheffield S10 3BE

Trustees' Annual Report for the year ended 31 March 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the independently reviewed financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and activities

Our mission is to provide support to children and their families/caregivers affected by Childhood Encephalitis, and to raise awareness of Childhood Encephalitis amongst the public.

We aim to do this through our objectives of **SPEAK**:

- **Support** - for those affected by Encephalitis to find out about what help is available and how they can access it.
- **Provision** - of funding to support further research into the causes, symptoms, and potential cures for Encephalitis.
- **Education** - funding essential training for those people affected by Encephalitis/ABI, including children, families, schools, and health care professionals.
- **Awareness** - increasing understanding of Encephalitis and Acquired Brain Injury (ABI) in children.
- **Knowledge** - providing and sharing with other children, families, and caregivers.

Achievements and performance

Throughout 2020-21, the charity's seventh year of operation, we have continued to provide much needed support to individuals, caregivers, healthcare professionals, parents, siblings, and wider family members, as well as promote awareness of Childhood Encephalitis across the UK.

Highlights of the year include:

- We continued to fund workshops for professionals, delivered by the Child Brain Injury Trust, which usually take place in every region of the UK. Due to Covid, these practical workshops were moved online to allow continuity of support during Covid-19 lockdown. The workshops are designed to help educators that have a child with an Acquired Brain Injury in their care to understand their very specific needs and, therefore, support them to provide better, more informed care and support to those affected by Childhood Encephalitis and Acquired Brain Injury.
- We helped many families directly, providing one-to-one support ranging from messages, telephone conversations, information, and advice. Due to the Covid-19 pandemic, face-to-face meetings and support had to be put on hold. Instead, we held numerous virtual support meetings and opened our helpline for anyone to call at any time.
- We maintained our social media activity and followers to help increase awareness and support, which was even more of an imperative due to the online and virtual needs escalated by the pandemic restrictions.
- We deepened relationships with our Advisory Panel and welcomed new members. Advisory Panel members are medical and professional experts that do so much to help inform and guide the support we give.
- We are enormously proud and grateful that so many individual volunteers have supported us over the year by carrying out Virtual fundraising events from the 2.6 challenge to online events such as a virtual quiz night, a virtual climb of the K2 Mountain, and many more personal fundraising activities.
- We have continued to work collaboratively with the National Acquired Brain Injury in Learning and Education Syndicate (N-ABLES), which we helped to create. The purpose of the group is to ensure all children and young people with an acquired brain injury (ABI) receive the support they need to maximise their educational potential. The strategic aims are to raise the political profile of ABI in education, identify and share good practice in support of the education of children and young people with an ABI, increase awareness and understanding of ABI within the education system, and to create opportunities and collaborations for research focused on ABI and the education system. During 2020-21, the Syndicate progressed its work towards the launch of a new initiative; the ABI 'Return to Education' guide.

Trustees' Annual Report for the year ended 31 March 2021 (continued)

- We worked further towards launching the Acquired Brain Injury School Award in collaboration with the Child Brain Injury Trust. This initiative has been fully funded by the Eden Dora Trust. This invaluable new initiative will work with schools and academies to help them develop their knowledge and understanding of ABI, allowing them to provide the best possible environment and educational setting for children with ABIs, and showing parents where to obtain the best possible choices for their child. We are excited to know that this will be launched in April 2021 and be ready for schools to take part in, and work to becoming, an Acquired Brain Injury Aware School.
- Due to the need for more virtual assistance and advice, we updated many aspects of our website, adding more resources for families and professionals to access. Highlights include Covid-19 related information regarding support at home, education, and return to school advice during the pandemic.
- Due to the unprecedented time that we have found ourselves in during this year, and the lack of face-to-face resources available to families in need of support and rehabilitation, we have experienced an increase in the number of families contacting us via e-mail, messages, and via our helpline.

Other notable achievements in 2020-21 included:

Research and support

In terms of specific research and support for those dealing with Childhood Encephalitis and ABI, the charity's activities were sadly drastically hampered as it became increasingly apparent that further plans would need to be put on hold, or changed, due to the impact of Covid-19. Despite the restrictions, we achieved:

- Extensive planning undertaken for a further Eden Dora Trust Study Day, supported by Irwin Mitchell LLP.
- Completion of the third phase of our exciting collaboration with the Child Brain Injury Trust to develop an *ABI/Childhood Encephalitis Aware Award for Schools*. Fully funded by the Eden Dora Trust, this is a three-year project to develop this new Award that will be available to schools free of charge throughout the UK. It will help to ensure that children with an ABI, or who have had encephalitis, will be better supported in school, and will demonstrate recognition of the participating schools for their efforts and their knowledge of the complex needs of an acquired brain injury. The Launch of the Award is scheduled for April 2021.
- We further-funded the creation of the new microsite and update of the *Pediatric ABI Rehabilitation Guidance Toolbox*, which was launched worldwide in September 2018. Working with IPBIS, we produced this first of a kind, free of charge, downloadable rehabilitation toolbox to support all children with ABI.
- Involvement continued with the UK Acquired Brain Injury Foundation (UKABIF) to develop the case study and launch the report for *A Time for Change*, alongside our work with N-ABLES, which was set up because of the recommendations made in the All-Party Parliamentary Group for Acquired Brain Injury's recently published *Time for Change* report. The group works to identify ways to support all education professionals in gaining a minimum level of awareness and understanding about Acquired Brain Injury and the educational requirements of children and young people with an ABI.

Income generation and awareness

Events that had been planned to take place after March 2020 were prudently cancelled as a consequence of the restrictions due to Covid-19. Against this backdrop, the charity is immensely grateful to those individuals who took the time to raise funds virtually such as fundraising events from the 2.6 challenge to online events, including quiz nights, a virtual climb of the K2 Mountain, production and sales of face coverings, and many more personal fundraising activities. We have also continued to receive support from multi-national companies including HSBC, Irwin Mitchell, Tesco, The Cooperative, as well as Grant Thornton and local businesses.

The patrons of the Eden Dora Trust continue to support the charity, and the trustees are very grateful for their ongoing commitment.

The charity continues to focus on building relationships with individuals and businesses to lay firm foundations for the long-term success of the charity.

Trustees' Annual Report for the year ended 31 March 2021 (continued)

Financial review

The charity's work is entirely dependent on fundraising activities which support continued investment in additional charitable activities, hence funds have been spent on ensuring the success of the various projects outlined in this report. For the year to 31 March 2021, no fundraising income was raised from 'in-person' activities due to Covid restrictions (2020: £49,656). Expenditure on charitable activities decreased from £75k in 2019/20 to £44k in 2020/21, again due to lower activity levels during the Covid pandemic. The outturn for the year was a deficit of £10.7k (2019/20 deficit of £17.7k).

The trustees have considered the impact of the coronavirus pandemic on the ability of the charity to continue to raise funds. However, due to the current level of reserves held, the trustees do not anticipate any problem in maintaining its current level of charitable expenditure. Developments will be kept under review by the trustees.

Going forward, it is the charity's intention to overcome the setbacks caused by the Coronavirus pandemic and work to increase income generation in future years and to further expand spending in accordance with our charitable aims.

Plans for the future

We continue to work on, and are hoping to fund, a ground-breaking research project in the very near future in respect of Childhood Encephalitis.

We will also continue to support families directly, providing one-to-one support ranging from messages, telephone conversations, information and advice and personal/virtual visits.

We also continued the expansion of our database of children and families affected by Encephalitis (in accordance with GDPR). We are planning more Childhood Encephalitis study days/webinars for professionals and caregivers, and we aim to organise and fund a *Family Support Day* as soon as we can do so post the pandemic.

In addition, there will be continued funding for training for health care professionals and all involved with the reintegration and education of children with Encephalitis & ABI in schools, and the long-term rehabilitation of children with Encephalitis and ABI.

Reserves policy

The trustees have established a reserves policy whereby the unrestricted reserves should be maintained at a level equivalent to at least twelve months of normal operating costs.

Structure, governance, and management

The charity is a charitable company limited by guarantee and was set up on 14 September 2012. It is governed by a memorandum and articles of association.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year are listed on page 1. The trustees have in place procedures for recruitment and selection of new trustees. When appointed, trustees receive induction training to brief them on their legal obligations under charity and company law and are provided with a copy of the Charitable Company's Memorandum and Articles of Association.

Public benefit

When reviewing the aims and objectives of the charity and in planning future activities, the Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Volunteers

The charity had only one paid employee in the year and is grateful for the unstinting efforts of the volunteers who are involved in its operations.

This report was approved by the Board on 18 November 2021:



J Mills
Director

Independent Examiner's Report to the Trustees of The Eden Dora Trust for Children with Encephalitis Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed 
Simon Bladen FCA
Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

23 November 2021

Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income:			
Donations and legacies	2	28,292	64,440
Other trading activities	3	61	50
Other income	4	6,423	-
Total income		<u>34,776</u>	<u>64,490</u>
Expenditure:			
Charitable activities	5	43,636	74,496
Fundraising		1,606	7,670
Other		215	34
Total expenditure		<u>45,457</u>	<u>82,200</u>
Net expenditure and net movement in funds for the year		<u>(10,681)</u>	<u>(17,710)</u>
Reconciliation of funds:			
Total funds brought forward		<u>282,746</u>	<u>300,456</u>
Total funds carried forward		<u>272,065</u>	<u>282,746</u>

Company registration number: 08214776

Balance Sheet as at 31 March 2021

	Notes	2021 £	2020 £
Tangible fixed assets	9	565	965
Current assets			
Stock		-	215
Debtors	10	4,315	1,245
Cash at bank and in hand		271,035	285,147
Total current assets		<u>275,350</u>	<u>286,607</u>
Liabilities			
Creditors falling due within one year	11	(3,850)	(4,826)
Net current assets		<u>271,500</u>	<u>281,781</u>
Net assets		<u>272,065</u>	<u>282,746</u>
The funds of the charity:			
Unrestricted funds		<u>272,065</u>	<u>282,746</u>
Total charity funds	12	<u>272,065</u>	<u>282,746</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 12 were approved and authorised for issue by the trustees on 18 November 2021 and signed on their behalf by:



.....
J Mills
Director

Notes forming part of the financial statements for the year ended 31 March 2021

1 Accounting policies

The Eden Dora Trust for Children with Encephalitis Ltd is a company, limited by guarantee, domiciled in England and Wales, company number 08214776. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office is at 500 Charlotte Road, Sheffield, S2 4ER.

The principal accounting policies adopted, judgements 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 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 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated.

(b) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

(d) Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

(e) Resources expended

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.

Fund-raising costs are those directly associated with the generation of funds and do not include the costs of disseminating information in support of the charitable activities. Other costs incurred are directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(g) Tangible fixed assets

Tangible fixed assets are included at original cost less accumulated depreciation.

Depreciation of fixed assets is provided at rates estimated to write off each asset over the term of its useful life. The annual rates used are:

Equipment	25%	straight line
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(g) Stock

Stock consists of purchased goods for resale. Stock is included at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Notes forming part of the financial statements for the year ended 31 March 2021
(continued)**

1 Accounting policies (continued)

(h) Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

(i) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. Despite the ongoing Covid-19 pandemic, the trustees believe that considering the level of reserves held by the charity, the expected level of income will be sufficient to enable it to continue as a going concern.

2 Income from donations and legacies

	2021 £	2020 £
Donations	28,292	14,784
Fundraising events	-	49,656
	<u>28,292</u>	<u>64,440</u>

3 Income from other trading activities

	2021 £	2020 £
Sale of merchandise	61	50
	<u>61</u>	<u>50</u>

4 Other income

	2021 £	2020 £
Coronavirus Job Retention Scheme grant	6,423	-
	<u>6,423</u>	<u>-</u>

**Notes forming part of the financial statements for the year ended 31 March 2021
(continued)**

5 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Project funding	2,160	24,464
Marketing and promotion	-	5,078
Salary, NI and pension costs	30,066	28,405
Office and other costs	7,102	6,383
Depreciation	400	400
Travel and accommodation	25	4,797
Governance costs (note 6)	3,883	4,969
	<u>43,636</u>	<u>74,496</u>

6 Governance costs

	2021	2020
	£	£
Accountancy	2,083	2,953
Independent examination fee	1,800	2,016
	<u>3,883</u>	<u>4,969</u>

7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

The total amount of employee benefits received by key management personnel is £30,066 (2020: £28,405). The key management personnel consists of the Chief Executive Officer.

No trustees received reimbursement of expenses in the year (2020: two trustees received £73 in respect of travel).

8 Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Salary	28,090	26,500
Defined contribution pension costs	1,976	1,905
	<u>30,066</u>	<u>28,405</u>

There was one employee during the year (2020: one).

**Notes forming part of the financial statements for the year ended 31 March 2021
(continued)**

9 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	1,598
Additions	-
At 31 March 2021	1,598
Accumulated depreciation	
At 1 April 2020	633
Depreciation charge	400
At 31 March 2021	1,033
Net book value at 31 March 2021	565
Net book value at 31 March 2020	965

10 Debtors

	2021 £	2020 £
Prepayments	1,961	421
Accrued income	2,354	824
	4,315	1,245

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	445	412
Other creditors	285	958
Accruals and deferred income	3,120	3,456
	3,850	4,826

**Notes forming part of the financial statements for the year ended 31 March 2021
(continued)**

12 Funds reconciliation

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Unrestricted funds	282,746	34,776	(45,457)	272,065
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Unrestricted funds	300,456	64,490	(82,200)	282,746
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The charity has an outstanding commitment of £10,333 at 31 March 2021 to provide funding to the Child Brain Injury Trust (2020: £10,333). The remaining unrestricted funds represent free funds of the charity which are not designated for particular purposes.

13 Related party transactions

One trustee made donations of £72 during the year (2020: £nil). There were no other related party transactions during the period (2020: none).