

The Eden Dora Trust for Children with Encephalitis Ltd

(A company limited by guarantee)

Report and Financial Statements

Year ended: 31 March 2023

Charity no: 1152507

Company no: 08214776

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Legal and administrative information

Directors and Trustees: D Broad (resigned 14 June 2022)
S Meade (appointed 22 June 2022)
J Moore (resigned 22 June 2022)
J Mills (resigned 14 June 2022)
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 2023

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 2023. 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 and acquired brain injury amongst the public.

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

Support – provided by professionals with first-hand knowledge to support children and families affected by Encephalitis and ABI all the way from diagnosis to rehab and beyond;

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 and ABI including children, families, schools and health care professionals;

Awareness – increasing understanding of Encephalitis and ABI in children; and

Knowledge – providing and sharing with other children, families and caregivers.

Achievements and performance

Throughout 2022-2023, the charity's ninth 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 and Childhood Acquired Brain Injuries across the UK. We are proud of our collaborative work with other charities and entities.

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. These workshops are being rolled out once again to be in person. 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 telephone conversations via our helpline, social media messaging services, providing 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 and vital support meetings and our helpline was open for anyone to call at any time. We are now back to many face-to-face meetings and support where families are feeling comfortable to do so.
- 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 are very pleased to have welcomed some new members to our extensive panel. 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 and businesses have supported us over the year by bun sales, garage sales, personal challenges, marathons along with choosing us as their 'charity of the year' and many more fundraising activities.

Trustees' Annual Report for the year ended 31 March 2023 (continued)

- We have continued to work collaboratively with the National Acquired Brain Injury in Learning and Education Syndicate (N-ABLES), which we have been involved with since its conception. 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 2022-2023, we at N-ABLES have produced and launched several articles that have been published along with our new 'ABI return' resource in the form of a poster and booklet "Returning to education with an Acquired Brain Injury" that we were happy to also fund. We have been integral in the setting up and running/supporting the 'CYP' advisory group.
- Met with MP's for a roundtable discussion on ABI within Education and to help guide the government's new ABI strategy and also met with the Department for health and Social Care.
- We worked further on 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 that this recently launched and is ready for schools to take part in, thus becoming, an Acquired Brain Injury Aware School. We are also excited about the fact that this will enable teachers and staff to become more ABI knowledgeable and making the decision for a parent of a child with an ABI of schooling easier.
- We continued to update many aspects of our website, adding many more resources for families and professionals to access. Highlights include information regarding support at home, education, and return to school advice during and after the pandemic. Along with updating pages of our website.
- We are so pleased that our advisory panel has grown further with the addition of two more people and are so grateful to all the panel for their extensive knowledge and support. We are overjoyed to have their expertise.

Other notable achievements in 2022-23 included:

Research and support

In terms of specific research and support for those dealing with Childhood Encephalitis and ABI, the charity's activities had been sadly drastically hampered with further plans that had been put on hold, or changed, due to the impact of Covid-19. However we have now been in discussion and are over the moon to be able to start our research. Despite the difficult current financial situation in the UK since covid restrictions, we achieved:

- Extensive planning undertaken for a further Eden Dora Trust Study Day.
- 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 was 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.
- We further-funded the creation of the new microsite and updated the *Pediatric ABI Rehabilitation Guidance Toolbox*, which was initially 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 published *Time for Change* report. Working collaboratively on and to publish further documents. 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.
- Further support for many families affected by Encephalitis and ABI.

Trustees' Annual Report for the year ended 31 March 2023 (continued)

Income generation and awareness

Events that had been planned to take place after March 2022 were prudently cancelled or postponed as a consequence of the effects that Covid-19 has had. Against this backdrop, the charity is immensely grateful to those individuals who took the time to raise funds virtually such as fundraising events and activities, and as the year continued and public felt more comfortable, the slow climb back into physical events. We have also continued to receive support from multi-national companies including HSBC, Irwin Mitchell, Tesco, The Cooperative, as well as Grant Thornton and other businesses.

The patrons and ambassadors 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.

Along with smaller events, we held the first ball since the pandemic which was an enormous success, meeting our objectives in terms of fundraising and awareness of Eden Dora Trust and Childhood Encephalitis/ ABI.

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 2023, as Covid restrictions lifted donation income increased to £48,635 (2022: £37,432). Expenditure reduced from £66,641 in 2021/22 to £63,853 in 2022/23 due to lower project funding given out. The outturn for the year was a deficit of £15,218 (2021/22 deficit of £19,600).

The trustees have considered the impact of the cost of living crisis 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 current cost of living crisis, and the ramifications that this has brought, working 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 and/or Acquired Brain Injuries.

We will also continue one of our most important objectives, to support families directly, providing one-to-one support ranging from in-person visits, telephone calls in/out of our helpline, messages, information and advice.

We aim to increase the number of members of our advisory panel.

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.

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 thirty six months of normal operating costs.

Trustees' Annual Report for the year ended 31 March 2023 (continued)

Structure, governance, and management

The charity is a charitable company limited by guarantee and was set up on 14 September 2012. It launched to the public in March 2014. 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 is grateful for the unstinting efforts of the volunteers who are involved in its operations.

This report was approved by the Board on 13 December 2023:



J Sockett
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 2023 which are set out on pages 7 to 13.

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

14 December 2023

Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income:			
Donations and legacies	2	48,635	37,432
Other trading activities	3	-	15
Other income	4	-	9,594
Total income		<u>48,635</u>	<u>47,041</u>
Expenditure:			
Charitable activities	5	54,513	61,180
Fundraising		9,340	5,461
Other		-	-
Total expenditure		<u>63,853</u>	<u>66,641</u>
Net expenditure and net movement in funds for the year		<u>(15,218)</u>	<u>(19,600)</u>
Reconciliation of funds:			
Total funds brought forward		<u>252,465</u>	<u>272,065</u>
Total funds carried forward		<u>237,247</u>	<u>252,465</u>

Company registration number: 08214776

Balance Sheet as at 31 March 2023

	Notes	2023 £	2022 £
Tangible fixed assets	9	-	166
Current assets			
Debtors	10	5,245	3,293
Cash at bank and in hand		237,295	253,686
Total current assets		242,540	256,979
Liabilities			
Creditors falling due within one year	11	(5,293)	(4,680)
Net current assets		237,247	252,299
Net assets		237,247	252,465
The funds of the charity:			
Unrestricted funds		237,247	252,465
Total charity funds	12	237,247	252,465

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 2023 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 7 to 13 were approved and authorised for issue by the trustees on 13 December 2023 and signed on their behalf by:



J Sockett
Director

Notes forming part of the financial statements for the year ended 31 March 2023

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. There has been no material departure from these standards.

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.

(c) 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.

(d) 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.

(e) 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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(f) 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 2023 (continued)

1 Accounting policies (continued)

(g) 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.

(h) 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. 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

	2023 £	2022 £
Donations	18,864	37,432
Fundraising	29,771	-
	<u>48,635</u>	<u>37,432</u>

3 Income from other trading activities

	2023 £	2022 £
Sale of merchandise	-	15
	<u>-</u>	<u>15</u>

4 Other income

	2023 £	2022 £
Coronavirus Job Retention Scheme grant	-	9,594
	<u>-</u>	<u>9,594</u>

Notes forming part of the financial statements for the year ended 31 March 2023 (continued)

5 Analysis of expenditure on charitable activities

	2023 £	2022 £
Project funding	3,006	15,100
Marketing and promotion	128	307
Salary and employer's national insurance	33,000	32,000
Pension costs	2,316	2,240
Office and other costs	8,067	7,101
Depreciation	166	399
Travel and accommodation	3,917	660
Governance costs (note 6)	3,913	3,373
	<u>54,513</u>	<u>61,180</u>

6 Governance costs

	2023 £	2022 £
Accountancy	1,873	1,573
Independent examination fee	2,040	1,800
	<u>3,913</u>	<u>3,373</u>

7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £35,316 (2022: £34,240).
The key management personnel consists of the Chief Executive Officer.

No trustees received reimbursement of expenses in the year (2022: nil).

8 Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Salary	33,000	32,000
Defined contribution pension costs	2,316	2,240
	<u>35,316</u>	<u>34,240</u>

There was one employee during the year (2022: one).

**Notes forming part of the financial statements for the year ended 31 March 2023
(continued)**

9 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	1,598
Additions	-
At 31 March 2023	1,598
Accumulated depreciation	
At 1 April 2022	1,432
Depreciation charge	166
At 31 March 2023	1,598
Net book value at 31 March 2023	-
Net book value at 31 March 2022	166

10 Debtors

	2023 £	2022 £
Prepayments	3,392	1,759
Accrued income	1,853	1,534
	5,245	3,293

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	544	548
Other creditors	1,005	682
Accruals and deferred income	3,744	3,450
	5,293	4,680

**Notes forming part of the financial statements for the year ended 31 March 2023
(continued)**

12 Funds reconciliation

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Unrestricted funds	252,465	48,635	(63,853)	237,427
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Unrestricted funds	272,065	47,041	(66,641)	252,465
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The charity has no outstanding commitments at 31 March 2023 (2022: none). The remaining unrestricted funds represent free funds of the charity which are not designated for particular purposes.

13 Related party transactions

No trustees made donations during the year (2022: one trustee donated £20). There were no other related party transactions during the period (2022: none).