

Charity Registration No. 1157027 (England and Wales)

Charity Registration No. SC046712 (Scotland)

Company Registration No. 08924646 (England and Wales)

THE EHLERS-DANLOS SUPPORT UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ

THE EHLERS-DANLOS SUPPORT UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jason Pearce
Frances Gawthrop
Angela Hunter
Leah Mansfield
Clare Robinson
Stephen Stacey
Adrian Steel
Charlotte Williams
Sarita Aujla

(Appointed 13 June 2020)

Charity number (England and Wales) 1157027

Charity number (Scotland) SC046712

Company number 08924646

Registered office
Devonshire House
Manor Way
Borehamwood
Herts
WD6 1QQ

Independent examiner
Sobell Rhodes LLP
The Kinetic Centre
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THE EHLERS-DANLOS SUPPORT UK

CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the period ended 31 March 2021.

Purpose

The charity's purpose as set out in our objects is as follows:

The objects are primarily for the relief of persons suffering from Ehlers Danlos Syndrome through the provision of support, education and practical advice; and to advance medical research into the cause, cure, prevention or relief of the syndrome and that useful results of such research are placed in the public domain.

The main activities of the charity pursuant to this purpose include:

- a. Providing Information and support to people with, affected by, or involved with the diagnosis and treatment of EDS;
- b. Linking members with each other for mutual support and exchange of ideas;
- c. Publishing booklets and information sheets;
- d. Organising day and residential conferences;
- e. Producing a bi-annual magazine (Fragile Links) which is available on payment of a small subscription, online and in hard copy;
- f. Maintaining a website and social media presence to promote public awareness and provide support;
- g. Running social events to bring our community together for both adults and children;
- h. Facilitating local support meetings through trained area coordinators;
- i. Running a free-phone Information and advice line for all members of our community;
- j. Supporting research projects that will benefit those living with EDS.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

A round-up of achievements against our areas of strategic focus

Our areas of strategic focus are:

1. Support
2. Education and awareness
3. Research
4. Fundraising and organisational health

A summary of our activities is provided under these headings.

Support

Our helpline

The telephone and email helpline are an important part of the charity's offer to beneficiaries. In 2020-21, we took 1,198 calls with an average call time of 20 minutes.

The pandemic highlighted the need for vital helpline support service. It also featured heavily in content of the calls we received. There was a greater need for emotional support and information on Covid. Many callers asked us for support as they struggled to access NHS services and benefits, and experienced difficulties navigating the education system for children with disabilities.

In October 2020, we were able to achieve our ambition of more than doubling the number of hours the helpline is open to now provide support five days per week. We remain open to developing online support in addition.

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Building community

At the close of the year we had 63 volunteer Area Co-ordinator volunteers and almost 5,500 members in our closed Facebook support groups.

All our support services continued during the Covid pandemic. Although our volunteers stopped face-to-face support group meetings in March 2020, many switched to online meetings. We introduced a weekly technical support session to help people new to online interaction. New virtual clubs and classes ran during the year. To counter the effects of our beneficiaries being unable to access routine medical and therapeutic appointments, we engaged a range of healthcare professionals and therapists to give webinars for our members. Topics covered included pain management, physiotherapy, pilates, and mindfulness for chronic conditions.

We are pleased to share that many of our members fed back positively about our transition from face-to-face to online interaction. Indeed we think that for the future having hybrid meetings – some face-to-face and some online – may provide a more accessible service for most.

Some volunteers found their roles and responsibilities more challenging during the pandemic. To best support them during this difficult time, we ran weekly sessions to help our volunteers led by our Senior Communities Manager. We also provided group counselling, delivered by MIND, for our volunteers with thanks to funding from the National Lottery Community Fund. We are grateful to our volunteers for their flexibility during the pandemic.

Helping our community to better access services

We want to make more services more widely available for people living with EDS. We have re-committed ourselves to the concept of centres of excellence in the nations and intend to make progress in planning to secure them. In doing so we are aware that the NHS's planned model of care, at least in England, sees the diagnosis and management of hEDS and HSD being shifted more into primary care. There is thus a debate to be had – with our members, the NHS, and public authorities – about the need for flexibility in applying the model.

One exciting new area of work we began in 2020 was our health needs assessment. We worked with Public Health England to conduct an assessment of the health needs of people with the most common type of EDS who are currently poorly served by NHS services. We plan to expand the work to Scotland, Wales and Northern Ireland and are actively seeking research partners to do this.

In one important area we were not able to make the progress we had anticipated pre-pandemic. We were disappointed that a specialist nurse position, for which we had gathered significant funds, has still not been filled by University College London Hospital. We may need to reallocate the funds so that we achieve a comparable outcome.

We funded an independent researcher to carry out a study consulting young people in Scotland with EDS on their perceived needs. The report, published in December 2020, suggested that understanding of the impact of EDS on this age group ought to be enhanced and greater effort made to improve service provision. We shared the report with Members of the Scottish Parliament, NHS Scotland, and other decision-makers in order to improve their understanding and awareness of EDS. The report is available at <https://www.ehlers-danlos.org/news/summary-of-scottish-youth-consultation/>. We are now reflecting on the report recommendations to consider how we can best support our community in Scotland going forwards.

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Education and awareness

GP toolkit

We continued to deliver our online EDS GP toolkit, developed in partnership with The Royal College of General Practitioners (RCGP) and hosted on the college's website. This provided information about EDS symptoms and symptom management to 2-3,000 unique visitors each month.

Early in the year the RCGP told us that, with effect from 30 July 2021, it would no longer be able to resource the hosting of the GP toolkit. An extension has been negotiated to help us find another host and we hope to ensure a seamless transition.

We were disappointed to have to cancel our vascular EDS conference due to the pandemic. This was planned in collaboration with the National EDS Diagnostic Service and Annabelle's Challenge and due to be delivered in May 2020. On the advice of members of our medical panel, this has been postponed until May 2022.

We were delighted that Emily Joshua has written a new children's picture book called Big Dog, Little Dog or Someone In-between. The book, featuring a character with hEDS, is also raising funds for The Ehlers-Danlos Support UK, was published in April 2020.

We progressed work on a new online toolkit for school staff, in collaboration with one of our volunteers, who is an educationalist, and the Hypermobility Syndromes Association.

Research

We continued to build research funds to support our priority research areas of pain management, EDS and the gut, autonomic dysfunction, and measuring outcomes and healthcare utilisation.

Following positive peer review, we decided in September 2020 to proceed with an application to undertake research into the effects of nutrition on EDS, for which we had raised over £200,000. The project ('Comprehensive Assessment of Nutrition and Dietary Intervention in Hypermobile Ehlers-Danlos Syndrome – the CANDI-hEDS study') will be undertaken by a team led by Professor Qasim Aziz of the Wingate Institute of Gastroenterology at Queen Mary University, London. Professor Aziz's work has been strongly supported by our members, many of whom have registered to participate in the research. We expect the project to complete in 2023.

We continued to fund two pioneering vascular EDS research projects at Northwick Park Hospital London and Sheffield Children's Hospital, both part of the National EDS Diagnostic Service. One (Northwick Park) was to seed fund research capacity and capability work and the other (Sheffield) was to assess the effectiveness of a vEDS treatment programme. Outputs from the research will be summarised on our website upon their completion.

Fundraising and organisational health

Our income and expenditure position

We ended the year with income of £406,887 and operating costs of £405,498. Income growth from trusts and gift aid went some way to offset a decrease in funds raised from community fundraising and events.

We had decided before the pandemic that we should reduce our reliance on member-generated income by strengthening our appeal to grant makers and developing contacts with companies and the impact of the pandemic accelerated the process. We are grateful to the following for their support:

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Trusts and Foundations

Coronavirus Community Support Fund, distributed by The National Lottery Community Fund
Edith Murphy Foundation
Golden Bottle Trust
Hospital Saturday Fund
Million Dollar Round Table Foundation
Peter Harrison Foundation
The D'Oyly Carte Charitable Trust
The Julia and Hans Rausing Trust
The National Lottery Community Fund England
The Sandhu Charitable Foundation
The Sir Jules Thorn Charitable Trust
The Wo Street Charitable Foundation

Corporate Partners

Green People
Just About Group
Strata Miniatures

Individuals

The friends and family of Raphael Michilis Marques da Fonseca

Others

Hertsmere Borough Council 'COVID-19 Business Grant'
NHS Herts Valley Clinical Commissioning Group

How we fundraise

We are almost entirely reliant on donations to fund our work. Without the public's generosity, we would be unable to support people affected by EDS or work to reduce the time to diagnosis and improve care. We are registered with the Fundraising Regulator and are open about how we raise our funds. We continually strive to adhere to the Code of Fundraising Practice and are committed to the Fundraising Promise. We are also a member of the Chartered Institute of Fundraising.

This part of our report complies with the good practice recommendations for smaller charities as set out in the Charities Act 2016. We seek to minimise the risk of breaches of fundraising compliance through the recruitment of experienced fundraising staff and by keeping our knowledge up to date through training. We will proactively engage with the Fundraising Regulator and other bodies as needed to ensure that any concerns raised are addressed as a priority.

We have partnerships with a number of organisations, including some commercial participator agreements. We are supported in our applications to Trusts and Foundations by carefully selected consultants with whom we have formal agreements. We have safeguards in place with our partners to ensure that we do not compromise our independence in any way. We are supported by a number of charitable Trusts and Foundations, as well as philanthropic gifts from donors. We also ask people to give to us through our regular appeals or by leaving a gift in their Will.

Our website outlines our complaints process clearly. In this reporting period we received two complaints about our fundraising. All complaints are routinely reported to each meeting of our Board of Trustees.

We train and support our staff to identify and protect people in vulnerable circumstances in accordance with our Safeguarding Policy and our Fundraising Policy and Ethical Framework. All our direct marketing communications contain clear instructions of how a supporter can easily opt out of receiving any further communication should they wish to.

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Response to the pandemic

Our office closed on 20 March 2020 and remained so throughout the year with home-working arrangements being introduced and maintained throughout the year under review. We decided not to take advantage of the government's furlough scheme as we did not want to reduce the support we provide for our members.

We enhanced the monitoring of our finances. We developed scenarios for different levels of income reduction and re-forecasted our budget and spending. In the event we did not need to take exceptional steps.

Membership

There is no membership subscription for EDS UK. We had an average of around 12,000 members during the year. We engage with a community of almost 80,000 across our social media platforms.

Engagement

We want to reach as many people as possible affected by EDS. Having a dialogue with them will inform our plans for projects making a difference across the UK.

We have an impressive number of unique visits to our website: over 500,000 during the year.

Expanded fundraising capability

Our new Senior Fundraising Manager has improved our capability very significantly. We have also invested in a customer relationship management system to help us to understand our supporters better and to engage with them in line with their interests.

Financial review

The Statement of Financial Activities on page 9 shows net movements in funds for the year of £1,389 (2020: £112,501) which results in an increase in total funds at the balance sheet date to £407,896 (2020: £406,507).

Principal funding sources

EDS UK raises its funds through fundraising activities, grants and donations, members' subscriptions and through the sale of branded goods through its online shop.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of six month's operating expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised or the operating costs reduced. This level of reserves has been maintained throughout the period.

Structure, governance and management

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Ehlers-Danlos Support UK (EDS UK) is a charity and a company limited by guarantee. The governing documents are the company's memorandum, and articles of association. There are quarterly meetings of the trustees to agree all matters relating to EDS UK, its broad strategy, and areas of activity. These include:

- Annual income and expenditure budgets
- The allocation of its resources
- The employment of professionals and support staff
- Risk management policies and performance.

A Medical Advisory Panel covering the breadth of specialties in contact with EDS provides the trustees with an expert sounding board and ensures that advice and support is in line with current practice.

Our trustees

The trustees are appointed in line with the provisions of the articles of association and subject to retirement or re-appointment on a three-yearly rolling basis at the AGM, normally held in November. The trustees are able to appoint honorary officers and have done so in respect of a Chair, Deputy Chairs and Treasurer. The trustees, who are also the directors for the purpose of company law, and who served during the period were:

Trustee	Date of first appointment	Most recent appointment / end of current term *
Sarita Aujla	13 June 2020	2020 / 2023
Frances Gawthrop	1 June 2014	2018 / 2021
Angela Hunter	1 June 2014	2018 / 2021
Leah Mansfield	1 June 2014	2018 / 2021
Jason Pearce	28 April 2018	2020 / 2023
Mark Redhead	22 November 2014	2019 / 20 March 2021
Clare Robinson	1 June 2014	2019 / 2022
Stephen Stacey	22 April 2017	2020 / 2023
Adrian Steel	28 July 2018	2020 / 2023
Charlotte Williams	7 March 2020	2020 / 2023

*3 years or whenever in the retiring third by being longest serving, whichever is sooner.

The trustees have appointed a Managing Director, Kay Julier, who attends the board and leads the work of the staff team.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

EDS UK maintains working relationships with other charities and umbrella organisations that share common purpose with the charity. None of these relationships is a related party in terms of the SORP.

The trustees are satisfied that systems are in place to mitigate exposure to the major risks to which the charity could be exposed.

THE EHLERS-DANLOS SUPPORT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

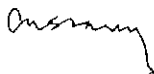
Recruitment, Induction, and training of trustees

New trustees are recruited either by personal approach or recommendation by a current trustee. We also advertise and use recruitment companies specialising in the not-for-profit sector.

Candidate trustees are invited to attend one or more trustee meetings as active observers before appointment. New trustees are given copies of the trust deed and a guide to the policies and procedures adopted by the charity. They are encouraged to access the Charity Commission's online guidance so that they can better understand their role as a trustee, in particular as to the scope of their responsibilities under the Charities Act.

During the year we decided to ask a third party to review our governance. Conducted by specialist consultancy Digi-Board following competitive tender, we learned that overall our performance compared favourably with a sector-specific benchmark. The consultancy's report has helped us to understand the ways in which we may decide to develop our governance model in the months and years to come.

The Trustees' report was approved by the Board of Trustees.



.....
Stephen Stacey

Trustee

Dated:01/12/2021.....

THE EHLERS-DANLOS SUPPORT UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE EHLERS-DANLOS SUPPORT UK

I report to the charity Trustees on my examination of the financial statements of The Ehlers-Danlos Support UK for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of The Ehlers-Danlos Support UK (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the 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 the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since The Ehlers-Danlos Support UK's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. It is required by company law to prepare its accounts on an accruals basis and since it is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

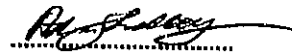
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements 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).

THE EHLERS-DANLOS SUPPORT UK

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF THE EHLERS-DANLOS SUPPORT UK

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 financial statements to be reached.



Adam Shelley (FCCA)
Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ
United Kingdom

Dated: 8/12/2021

THE EHLERS-DANLOS SUPPORT UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	204,662	131,515	336,177	221,137	102,737	323,874
Fundraising	3	49,633	-	49,633	97,146	1,978	99,124
Other trading activities		20,947	-	20,947	23,382	-	23,382
Investment income	4	130	-	130	463	-	463
Total Income		275,372	131,515	406,887	342,128	104,715	446,843
Expenditure on:							
Charitable activities	5	273,117	132,381	405,498	275,529	58,813	334,342
Net Income/(expenditure) for the year/ Net movement in funds		2,255	(866)	1,389	66,599	45,902	112,501
Fund balances at 1 April 2020		216,248	190,259	406,507	149,649	144,357	294,006
Fund balances at 31 March 2021		218,503	189,393	407,896	216,248	190,259	406,507

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE EHLERS-DANLOS SUPPORT UK

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		4,314		4,478
Current assets					
Debtors	9	171		773	
Cash at bank and in hand		415,756		411,713	
		<u>415,927</u>		<u>412,486</u>	
Creditors: amounts falling due within one year	10	<u>(12,345)</u>		<u>(10,457)</u>	
Net current assets			403,582		402,029
Total assets less current liabilities			<u>407,896</u>		<u>406,507</u>
Income funds					
Restricted funds	11	189,393		190,259	
Unrestricted funds		218,503		216,248	
		<u>407,896</u>		<u>406,507</u>	

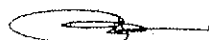
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on01/12/2021.....



.....
Jason Pearce
Trustee

Company Registration No. 08924646

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity Information

The Ehlers-Danlos Support UK is a charity and private company limited by guarantee incorporated in England and Wales. The registered office is Devonshire House, Manor Way, Borehamwood, Herts, WD6 1QQ.

1.1 Accounting convention

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Ehlers-Danlos Support UK 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 in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

2 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Donations	131,113	39,891	244,553	221,137	6,921	228,058
Grants	73,549	91,624	91,624	-	95,816	95,816
	<u>204,662</u>	<u>131,515</u>	<u>336,177</u>	<u>221,137</u>	<u>102,737</u>	<u>323,874</u>

3 Fundraising

	Fundraising Income 2021 £	Fundraising Income 2020 £
Charitable activities	<u>49,633</u>	<u>99,124</u>

4 Investment income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>130</u>	<u>463</u>

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021 £	2020 £
Restricted funds- charitable activities	132,381	58,813
Unrestricted funds- charitable activities	213,723	224,177
	<u>346,104</u>	<u>282,990</u>
Share of support costs (see note 6)	47,486	40,200
Share of governance costs (see note 6)	11,908	11,152
	<u>405,498</u>	<u>334,342</u>
Analysis by fund		
Unrestricted funds	273,117	275,529
Restricted funds	132,381	58,813
	<u>405,498</u>	<u>334,342</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	7,680	-	7,680	5,969	-	5,969
Depreciation	2,279	-	2,279	1,034	-	1,034
Insurance	1,033	-	1,033	799	-	799
IT costs	9,508	-	9,508	4,137	-	4,137
Rent	20,728	-	20,728	22,995	-	22,995
Telephone	3,973	-	3,973	2,959	-	2,959
Subscriptions	2,285	-	2,285	2,307	-	2,307
Examiners fees	-	4,200	4,200	-	4,200	4,200
Bookkeeping	-	6,770	6,770	-	6,180	6,180
Legal and professional	-	938	938	-	772	772
	<u>47,486</u>	<u>11,908</u>	<u>59,394</u>	<u>40,200</u>	<u>11,152</u>	<u>51,352</u>

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

8 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2020	3,624	1,988	8,236	13,848
Additions	-	-	2,113	2,113
At 31 March 2021	3,624	1,988	10,349	15,961
Depreciation and impairment				
At 1 April 2020	3,624	1,388	4,357	9,369
Depreciation charged in the year	-	600	1,678	2,278
At 31 March 2021	3,624	1,988	6,035	11,647
Carrying amount				
At 31 March 2021	-	-	4,314	4,314
At 31 March 2020	-	599	3,879	4,478

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	602
Other debtors	171	171
	171	773

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	11,429	9,542
Accruals and deferred income	916	915
	12,345	10,457

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Restricted funds

	Balance at 1 April 2019 £	Movement in funds		Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Big Lottery Grant (Communities Project)	2,296	-	(2,296)	-	-	-	-
The National Lottery Community Fund (Expanding Communities)	-	70,850	(49,916)	20,934	72,148	(70,420)	22,662
Other restricted	142,061	33,865	(6,601)	169,325	47,367	(56,261)	160,431
Peter Harrison Foundation	-	-	-	-	10,000	(3,700)	6,300
Hospital Saturday Fund	-	-	-	-	2,000	(2,000)	-
	144,357	104,715	(58,813)	190,259	131,515	(132,381)	189,393

The charity has disclosed separately restricted funds as required by the funders.

THE EHLERS-DANLOS SUPPORT UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
Unrestricted fund	149,649	342,128	(275,529)	216,248	275,372	(278,308)	213,312
	<u>149,649</u>	<u>342,128</u>	<u>(275,529)</u>	<u>216,248</u>	<u>275,372</u>	<u>(278,308)</u>	<u>213,312</u>
	<u>149,649</u>	<u>342,128</u>	<u>(275,529)</u>	<u>216,248</u>	<u>275,372</u>	<u>(278,308)</u>	<u>213,312</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).