

REGISTERED COMPANY NUMBER: 10316279 (England and Wales)
REGISTERED CHARITY NUMBER: 1169557

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
The Joint Neurosciences Council

The Joint Neurosciences Council

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for the Year Ended 31 August 2021**

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The Joint Neurosciences Council

**Reference and Administrative Details
for the Year Ended 31 August 2021**

TRUSTEES	Mr N Kane – President Dr P Smith - Consultant Neurologist Dr S Thomson - Consultant Neurosurgeon (resigned 24/11/2020) Mr C Wigfield (appointed 24/11/2020)
COMPANY SECRETARY	Mr M D Bradley
REGISTERED OFFICE	C/o The Association of British Neurologists, Ormond House 27 Boswell Street London WC1N 3JZ
REGISTERED COMPANY NUMBER	10316279 (England and Wales)
REGISTERED CHARITY NUMBER	1169557
INDEPENDENT EXAMINER	HSA & Co Chartered Accountants Lewis House Great Chesterford Court Great Chesterford Essex CB10 1PF

The Joint Neurosciences Council

Report of the Trustees for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. 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

The Joint Neurosciences Council (JNC) was founded in 1978 and was registered with the Charity Commission for England and Wales on 10 October 2016.

The objectives of JNC are the improvement of education, research and clinical practice in the field of clinical neurosciences, for the improvement of care and general well-being of persons suffering from disorders of the nervous system, for the public benefit and the benefit of the community generally and in that connection:

- a) To stimulate education, training, recruitment, research and best practice in the clinical neurosciences specialities;
- b) To provide educational resources, including distance learning resources, in the field of clinical neuroscience;
- c) To identify issues common to clinical neuroscience practitioners and those engaged in clinical neuroscience research and practice, and to liaise with policy makers, planners, purchasers and providers of services in clinical neuroscience generally;
- d) To convene at conferences, seminars and meetings for representatives of the professions, voluntary organisations, government departments, statutory authorities and individuals and to bring together specialists of all types who manage people with neurological conditions in order to promote discourse and further the objectives of the charity;
- e) To promote high quality care of patients with disorders of the nervous system. To work with patient groups and professionals of the health and social services, voluntary and other organisations and individuals having similar concerns in further care of the foregoing objects common to medical practitioners and those engaged in clinical neuroscience research; and
- f) To promote the gathering, exchange and publication of information relating to clinical neuroscience and disorders of the nervous system.

The JNC's educational objective has been met by providing on-line education materials through www.ebrain.net in association with the European Academy of Neurology and through an MSc course run in association with University College London (UCL). We now have over 10,000 accounts with around 500 users every month and content covers the entire neuroscience curriculum. This year ebrain has updated around 200 sessions, run regular webinars to replace regional teaching during the COVID pandemic, run two very successful formative examinations and we have now built a section for medical students that has been taken up by two UK medical schools.

The JNC's objectives include the promotion of discourse and the bringing together of neuroscience specialists. There have been two (2020 - two) JNC meetings attended by the leaders in clinical neuroscience in the UK, including the presidents of the speciality associations and the chief executive of the neurological alliance who represents the charity sector.

The Joint Neurosciences Council

Report of the Trustees for the Year Ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Significant activities

The JNC has continued its two main activities in the financial year, being:

Membership:

The JNC's members are not individuals, but rather it is composed of Member Societies and Associations working in the clinical neurosciences within the UK.

We seek to promote the interest of the clinical neurosciences within the UK and foster relationships between its members. The JNC also acts as a forum for joint discussions with health departments in the UK and seeks to encourage research and education in the clinical neurosciences.

Member Societies and Associations appoint a delegate to serve on the JNC, additionally a President, Deputy President, Secretary and Treasurer are elected as the officers and trustees by the Council. The Council generally meets three times a year. From time to time ad hoc groups are convened to consider specific issues. Member societies and associations pay modest annual subscriptions to the JNC based upon their size.

The JNC seeks to be inclusive and welcomes applications for membership from Societies and Associations that make a significant contribution to the Clinical Neurosciences. Applications are considered at the next Council meeting and approved by a majority vote.

We encourage any Society or Association that is interested in joining the Council to contact the Secretary via admin@jointneurosciencescouncil.org.

ebrain:

The JNC is committed to post-graduate neuroscience education and runs one of the largest neuroscience e-learning programmes in the world called "ebrain". These programmes are free to all members of the JNC Societies and Associations.

ebrain is a non-profit raising initiative and is delivered by the JNC with its partner organisations; the European Academy of Neurology, Barrow Foundation, UK, and University College London (UCL). The initiative represents the world's largest, most comprehensive web-based training resource in clinical neuroscience.

ebrain is a resource that can be used by both trainees and trainers to support continuous professional development across all neuroscience specialities. Certificates are provided and can be used within portfolios and to evidence self-directed CME. CPD points can be claimed. ebrain incorporates 650+ interactive, multimedia-rich lessons in 24 modules, along with 100+ webinars, virtual case reports, practice examinations, learning paths and a bibliography.

ebrain has its own website and can be found at www.ebrain.net.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance on public benefit contained in documents produced by the Charity Commission, when reviewing the aims and objectives of the charity and planning future activities.

The public benefit requirements have two aspects:

1) The 'benefit aspect':

To satisfy this aspect:

- (i) a purpose must be beneficial;
- (ii) any detriment or harm that results from the purpose (to people, property or the environment) must not outweigh the benefit.

It is the opinion of the trustees that the benefit aspect has been satisfied by the provision of online e-learning materials as well as liaising with other charities, the specialty associations, and policy makers. This is done without causing any detriment or harm to others.

2) The 'public aspect':

To satisfy this aspect the purpose must:

- (i) benefit the public in general, or a sufficient section of the public;
- (ii) not give rise to more than incidental personal benefit.

It is the opinion of the trustees that the public aspect has been satisfied by the provision of the above services to the general public without discrimination.

The trustees have limited personal transactions with the charity outside the benefits obtained as members of the society. Where other transactions do occur they are done at an arm's length basis, and therefore the trustees do not consider any individuals to have obtained more than an incidental personal benefit.

Social investments

The charitable company did not undertake any transactions that qualify as social investments in either the current year or the prior period.

Grantmaking

The charitable company did not provide any grants to institutions or persons in the current year or prior period.

The Joint Neurosciences Council

Report of the Trustees for the Year Ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Membership:

The JNC's Member Societies and Associations have continued working together in the arena of clinical neurosciences within the UK. We are proud to be supported by a number of Member Societies and Associations. We are keen to work with and extend our support to other organisations willing to join us.

As an organisation we have continued in the year to act as a forum for joint discussions with health departments in the UK and seek to encourage research and education in the clinical neurosciences.

ebrain:

The provision of on line e-learning materials to clinicians in UK, Europe, and worldwide has enhanced knowledge in the clinical neurosciences, improved the standard of care provided to patients and is clearly for public benefit. This activity is already large but is also steadily growing as content is used more frequently and by a wider group of users every year.

The promotion of discourse between diverse neuroscience specialists has been beneficial to the needs of the public as it allows specialists to work together in the provision of services that do not always belong entirely to a single specialty or group. Furthermore, the neurological alliance is able to bring the patient's perspective to these meetings which is immensely helpful in developing balanced approaches to the management of neuroscience diseases.

During the year ebrain has been provided to external educational and charitable organisations for a reasonable fee which is aimed to balance the need of covering the annual expenditure incurred on the learning materials whilst also promoting the education and development of neurosciences.

The JNC has continued to provide ebrain free of charge to JNC's members and to clinicians from HINARI, group A countries or countries classified as low and low middle income by the world bank.

COVID-19

The JNC has not been adversely impacted by COVID. ebrain provides online education and this has been enhanced by the pandemic.

FINANCIAL REVIEW

Financial position

The JNC intends to grow its reserves in order to ensure its continued operations in future financial reporting periods. This is an area of focus for the charitable company as the trustees wish to secure its ability to continue the maintenance and support of ebrain without undue reliance on its members or income from agreements with external organisations.

To this end, the JNC has maintained its cash levels held with banking institutions at £276,098 (2020 - £224,135). This is reflected in the increased level of total funds available to the charity, which amounted to £269,213 (2020 - £247,610).

Debtors have decreased in the year to £8,253 (2020 - £38,989) which is largely due to the amounts owed to the JNC by UCL & the Barrow Foundation Grant being recognised in the Statement of Financial Activities in the previous year. There has been an increase in the prepayments of the charity amounting to £8,253 (2020 - £5,989) and a decrease in accrued income amounting to £33,000 (2020 - increase of £33,000).

Creditors have decreased in the year to £15,138 (2020 - £15,514) due to a decrease in trade creditors.

As at the reporting date the JNC held no recognised intangible or tangible fixed assets (2020 - £nil), however this does not reflect the value of our most significant asset - the ebrain platform. This is expected to provide continued income to the JNC through the continued membership of its members and other bodies.

As at the financial reporting date the trustees have recognised a designated contingency fund of £150,000 (2020 - £150,000). This fund is unrestricted and maintained to provide suitable reserves to the JNC as it grows in order to cover the potentially unfunded levels of expenditure that would be incurred should a loss of income stream occur or provide stability in the case of a sizeable unexpected cost arising.

This has resulted in the general fund increasing to £119,213 (2020 - £97,610), and total unrestricted funds of the JNC amounting to £269,213 (2020 - £247,610).

The charity held restricted funds as at the financial reporting date of £nil (2020 - £nil). The JNC had received funding of £nil (2020 - £30,000), which had been fully utilised in the year, in relation to the ebrain project fund. These funds are being held to assist in the provision of e-learning through the ebrain programme.

Principal funding sources

The JNC generates its income resources predominately from ebrain. Ebrain content is licensed to the European Academy of Neurology, University College London and the International League Against Epilepsy and there are also institutional and individual subscriptions. This allows JNC to provide continued maintenance, development and support of the ebrain project.

The European Academy of Neurology has provided £44,951 (2020 - £29,313) to support the ebrain project this year, and University College London have provided funding of £7,208 (2020 - £9,753) to the charitable company.

In the current year the JNC has also benefitted from the grant of £nil (2020 - £30,000) which has been received from the Barrow Foundation (UK) to assist the JNC's intention to provide the ebrain programme.

The Joint Neurosciences Council

Report of the Trustees for the Year Ended 31 August 2021

FINANCIAL REVIEW

Reserves policy

The JNC owns the ebrain project. The expenditure on ebrain is significant and there is limited flexibility with regards to being able to cut these costs. Future income is moderately insecure. The charity has contracts with its major funders providing income security for one year but the sources of income are not very diversified. There is, therefore, a risk of a significant drop in income below the levels required to sustain ebrain in its current form.

The trustees consider that a moderately high level of reserves is necessary so that in the event of a funding gap, the charity could continue funding its activities whilst other sources of income are found. The trustees therefore consider that a contingency fund in excess of the general reserve is required.

The trustees will be looking to increase income from a more diversified group of funders whilst maintaining costs at the current level.

This reserves policy will be monitored and reviewed by the board of trustees and membership on an annual basis at the Annual General Meeting.

Funds in deficit

There were no funds in deficit as at the financial reporting date or the comparative financial reporting date.

FUTURE PLANS

The trustee's main consideration remains constant: the improvement of education, research and clinical practice in the field of clinical neuroscience. The JNC will continue to provide online educational content and intend to develop this further. The JNC will continue to promote discourse between the neuroscience specialists and the neuroscience charities. The trustees are keen to further explore how research funding may be channelled through a competitive process within the Joint Neurosciences structure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There are currently four trustees, including president, immediate past president, secretary and treasurer. Each of these posts has a four year term of office. The president elect has become president for two years in 2020 before spending a further year as a trustee and immediate past president. The secretary and treasurer posts have been changed in 2020.

New trustees are appointed by the membership at the annual general meeting and give of their time freely. No trustee remuneration was paid in the year, beyond reasonable expenses where claimed. Trustees are required to disclose all relevant interests and register them in accordance with the charity's policy. This is part of a code of conduct, developed by the executive, which keeps under review the experience, empathy and skill level appropriate to realize the charities objectives. The trustees experience is varied and represents medical expertise across the clinical neurosciences.

Organisational structure

The JNC is an incorporated charity registered with the The Charity Commission for England and Wales, established on 8th August 2016 to replace JNC (UK) Ltd, which was a limited company incorporated on 28 December 2011. Prior to 2011 The Joint Neurosciences Council existed as an informal organisation with the first minutes taken at a meeting recorded on 13 June 1978.

The Joint Neurosciences Council has as its membership the UK Neuroscience specialty associations and the Neurological Alliance which represents the UK Neurological charities. There are three meetings per annum with the Annual General Meeting usually being held in November.

The Joint Neurosciences Council

**Report of the Trustees
for the Year Ended 31 August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have considered the major risks faced by the charity.

The most significant financial risk is judged to be related to legal liability arising from ebrain and a comprehensive insurance policy is maintained which includes cover for cyber related risks.

The most important operational risk is the loss of income that may arise should the European Academy of Neurology or University College London decide to cease their relationship with JNC. The trustees consider that whilst ebrain development would slow, the e-learning programme would not cease and JNC would be able to continue to function.

COMMENCEMENT OF ACTIVITIES

The charitable company was incorporated on 8 August 2016 and commenced its activities on 30 January 2017.

Approved by order of the board of trustees on18/11/2021..... and signed on its behalf by:



.....
Mr C Wigfield - Trustee

**Independent Examiner's Report to the Trustees of
The Joint Neurosciences Council**

Independent examiner's report to the trustees of The Joint Neurosciences Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's 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').

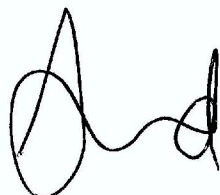
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 statement

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.



Jonathan Ward
ACA FCCA
HSA & Co
Chartered Accountants
Lewis House
Great Chesterford Court
Great Chesterford
Essex
CB10 1PF

Date: 9/3/22

The Joint Neurosciences Council

**Statement of Financial Activities
for the Year Ended 31 August 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	-	-	-	30,000
Charitable activities	6				
Provision of ebrain content		77,065	-	77,065	59,521
JNC membership and support costs		1,926	-	1,926	1,783
Investment income	5	20	-	20	1,063
Total		79,011	-	79,011	92,367
EXPENDITURE ON					
Charitable activities	7				
Provision of ebrain content		48,177	-	48,177	50,521
JNC membership and support costs		9,231	-	9,231	8,871
Total		57,408	-	57,408	59,392
NET INCOME		21,603	-	21,603	32,975
RECONCILIATION OF FUNDS					
Total funds brought forward		247,610	-	247,610	214,635
TOTAL FUNDS CARRIED FORWARD		<u>269,213</u>	<u>-</u>	<u>269,213</u>	<u>247,610</u>

The notes form part of these financial statements

The Joint Neurosciences Council

**Balance Sheet
31 August 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	12	8,253	-	8,253	38,989
Cash at bank		<u>276,098</u>	<u>-</u>	<u>276,098</u>	<u>224,135</u>
		284,351	-	284,351	263,124
CREDITORS					
Amounts falling due within one year	13	(15,138)	-	(15,138)	(15,514)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>269,213</u>	<u>-</u>	<u>269,213</u>	<u>247,610</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>269,213</u>	<u>-</u>	<u>269,213</u>	<u>247,610</u>
NET ASSETS		<u>269,213</u>	<u>-</u>	<u>269,213</u>	<u>247,610</u>
FUNDS	14				
Unrestricted funds				<u>269,213</u>	<u>247,610</u>
TOTAL FUNDS				<u>269,213</u>	<u>247,610</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12/11/2021 and were signed on its behalf by:


Mr C Wigfield - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Joint Neuroscience Council is a charitable company limited by guarantee registered in England and Wales. The registered charity number, company number, and principle address can be found on the Reference and Administrative Details page.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The presentation current of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Where applicable, income is derived from the provision of services is stated after trade discounts, other sales taxes and net of value added taxation.

Income from grants and donations

Donations and grants are recognised when they have been communicated and received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance 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 those conditions will be fulfilled in the reporting period.

Society subscription income

Income relating to subscriptions from societies are initially recognised on the date on which they are invoiced. Subscriptions invoiced in advance of the subscription period are recognised as deferred income until the accounting period to which the subscription relates.

Subscriptions receipts received in advance of the subscription being invoiced are recognised as a creditor until the accounting period to which the subscription relates and invoice raised.

E-learning material income

Income relating to the provision of e-learning materials are initially recognised when the charity has fulfilled its obligations under the contractual agreements with the relevant e-learning provider and the income can be measured reliably. Balances owed to the charity are invoiced upon confirmation that the income is agreed with the provider.

Income from e-learning is accrued for as at the financial reporting date when the amounts due to the charity have been agreed with the provider subsequent to the financial reporting date, but before the issue of the financial statements for that period.

2. ACCOUNTING POLICIES - continued

Income

Income received in advance for the provision of e-learning material is recognised as deferred income until the reporting period in which the provision of the e-learning material takes place.

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 corporation 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity, which is deemed to be three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. The charity does not acquire or use put options, derivatives or other complex financial instruments.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires the charity's trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the levels of income and expenditure reported for the year. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, however the nature of estimation means that actual outcomes could differ from those estimates.

The trustees do not consider there to be any significant judgements, estimates, and assumptions that require the further explanation than that disclosed within the charity's accounting policies and the notes to these financial statements.

4. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	<u>-</u>	<u>30,000</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Barrow Foundation (UK)	<u>-</u>	<u>30,000</u>

5. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>20</u>	<u>1,063</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
European Academy of Neurology contract	Provision of ebrain content	44,951	29,313
University College London contract	Provision of ebrain content	7,208	9,753
ebrain content subscriptions	Provision of ebrain content	11,162	6,167
International League against Epilepsy	Provision of ebrain content	10,664	11,288
Clinical trial support	Provision of ebrain content	3,080	3,000
JNC subscriptions	JNC membership and support costs	<u>1,926</u>	<u>1,783</u>
		<u>78,991</u>	<u>61,304</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Provision of ebrain content	46,006	2,171	48,177
JNC membership and support costs	<u>6,351</u>	<u>2,880</u>	<u>9,231</u>
	<u>52,357</u>	<u>5,051</u>	<u>57,408</u>

8. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Provision of ebrain content	-	1,210	961	2,171
JNC membership and support costs	<u>875</u>	<u>1,044</u>	<u>961</u>	<u>2,880</u>
	<u>875</u>	<u>2,254</u>	<u>1,922</u>	<u>5,051</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Independent examination fees	600	600
Independent examiners fees other services	<u>1,322</u>	<u>1,322</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

	2021 £	2020 £
Trustees' expenses	<u>-</u>	<u>369</u>

There were no trustees' expenses for the year ended 31 August 2021. For the year ended 31 August 2020 there were trustees' expenses in relation to web domain and emails costs that were included within trade creditors.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,000	-	30,000
Charitable activities			
Provision of ebrain content	59,521	-	59,521
JNC membership and support costs	1,783	-	1,783
Investment income	<u>1,063</u>	<u>-</u>	<u>1,063</u>
Total	92,367	-	92,367
EXPENDITURE ON			
Charitable activities			
Provision of ebrain content	50,521	-	50,521
JNC membership and support costs	8,871	-	8,871
Total	59,392	-	59,392
NET INCOME	32,975	-	32,975
RECONCILIATION OF FUNDS			
Total funds brought forward	214,635	-	214,635
TOTAL FUNDS CARRIED FORWARD	<u>247,610</u>	<u>-</u>	<u>247,610</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>8,253</u>	<u>38,989</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	419
Accruals and deferred income	<u>15,138</u>	<u>15,095</u>
	<u>15,138</u>	<u>15,514</u>

Included within accruals and deferred income above are payments received for access to the ebrain content in the next financial year amounting to £2,133 (2020 - £7,445). During the year income from the provision of ebrain content amounting to £7,445 (2020 - £7,534) has been released to the Statement of Financial Activities as the charity had performed its recognised obligations in relation to these services.

14. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	97,610	21,603	119,213
Contingency fund	<u>150,000</u>	<u>-</u>	<u>150,000</u>
	<u>247,610</u>	<u>21,603</u>	<u>269,213</u>
TOTAL FUNDS	<u>247,610</u>	<u>21,603</u>	<u>269,213</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,011	(57,408)	21,603
	<u>79,011</u>	<u>(57,408)</u>	<u>21,603</u>
TOTAL FUNDS	<u>79,011</u>	<u>(57,408)</u>	<u>21,603</u>

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	64,635	32,975	97,610
Contingency fund	<u>150,000</u>	<u>-</u>	<u>150,000</u>
	<u>214,635</u>	<u>32,975</u>	<u>247,610</u>
TOTAL FUNDS	<u>214,635</u>	<u>32,975</u>	<u>247,610</u>

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,367	(59,392)	32,975
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>92,367</u>	<u>(59,392)</u>	<u>32,975</u>

General fund:

This fund represents the unrestricted funds of the charity, excluding the provision included within the contingency fund. These funds may be allocated without restriction to costs incurred by the JNC to further its objectives.

Contingency fund:

This fund has been designated by the trustees to protect against any unforeseen events which could risk the JNC's maintenance and operation of ebrain, such as the loss of an income stream. The allocation of unrestricted funds to the contingency fund is based on the desire to hold reserves in the region of £150,000.

ebrain project fund:

This fund represents the residual grant funding received, less expenditure incurred, that has restrictions placed upon it for the provision of the ebrain programme.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.