

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025
FOR
SAM'S SUPERHEROES FOUNDATION**

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SAM'S SUPERHEROES FOUNDATION

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SAM'S SUPERHEROES FOUNDATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

The trustees present their report with the financial statements of the charity for the period 14 October 2024 to 30 June 2025. 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 purposes of the charity are to improve outcomes for children and families affected by Febrile Infection Related Epilepsy Syndrome (FIRES), a subcategory of New Onset Refractory Status Epilepticus (NORSE), by relieving their mental and emotional needs, primarily but not exclusively, through research, awareness and family support.

This includes the delivery of wider activities that support children's mental and emotional wellbeing, such as animal-assisted therapies and hospital-based creative support.

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FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

OBJECTIVES AND ACTIVITIES

Significant activities

During the period, the charity carried out a range of activities in support of its purposes. Its core activities focused on research, awareness and family support for those affected by Febrile Infection-Related Epilepsy Syndrome (FIRES), a form of New-Onset Refractory Status Epilepticus (NORSE).

Alongside this, the charity delivered a range of wider activities, including animal-assisted and creative therapies, to support children's mental and emotional wellbeing.

Research: The charity continued to prioritise funding and supporting research into FIRES/NORSE.

Building on activity initiated in September 2024, the charity launched its £50,000 fundraising campaign to support UK based research into FIRES/NORSE, beginning with "Sam's Big Scoot", a community led event which raised both funds and awareness.

During the period, the charity worked in collaboration with clinicians and researchers from leading institutions, including the Epilepsy Research Institute, to help support the foundations for UK-wide collaboration between clinicians, researchers and families. This work supports the advancement of research, awareness and family support, and contributes to improving understanding of the causes, treatment and long-term outcomes of FIRES, a form of NORSE. The charity also worked closely with the NORSE Institute, supporting its research initiatives and contributing lived experience to inform research priorities. This included participation and leading family meetings and engagement in scientific and family symposiums, helping to ensure that the UK patient and family perspectives are represented in ongoing research and international collaboration.

These activities contribute to the advancement of medical knowledge and have the potential to improve outcomes for future patients.

Awareness: Raising awareness of FIRES, and its umbrella term NORSE, remained a key focus throughout the period. Activities included:

Delivering community fundraising and awareness events, including "Sam's Big Scoot".

Delivering awareness talks within the community, including local groups such as Scouts, schools and businesses, and attending community events to raise awareness of the condition. This included the use of informational leaflets and other awareness materials to support public engagement and understanding.

Media engagement, including coverage on BBC Radio Derby and a national feature in Best magazine, helping to raise wider public awareness of FIRES, and its umbrella term NORSE.

Maintaining an active digital and social media presence to share information and increase understanding of the condition.

Redevelopment of the charity's website to improve accessibility of information and raise awareness.

Sharing lived experience through the publication of personal FIRES diary entries, supporting awareness, education and connection for families affected by this rare condition.

Receiving recognition through a Charity of the Year award in May 2025, helping to further raise the charity's profile and reach.

These activities help address the significant lack of awareness surrounding FIRES, and its umbrella term NORSE, to support the need for increased research and funding, and improve public understanding of the condition.

Family Support: The charity continued to provide direct support to children and families affected by FIRES and related conditions. During the period:

The charity connected with and supported families across the UK affected by FIRES and NORSE, providing guidance, peer support and signposting

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FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

OBJECTIVES AND ACTIVITIES

Family support calls were facilitated in collaboration with the NORSE Institute, helping to connect families with shared experiences

Grants were provided for goods and services, including therapeutic and wellbeing-based interventions. This included funding two animal-assisted therapy visits at the Queen's Medical Centre and supporting visits to children's wards with the charity's therapy dog

The charity delivered its therapy dog programme, providing animal-assisted support to children to improve emotional wellbeing and regulation. This service was delivered across three schools, supporting approximately 25 children each week

Hospital activity packs were funded and provided to children at Blackpool Victoria Hospital to support wellbeing during hospital stays.

These activities form part of the charity's wider work to support children's mental and emotional wellbeing, while also increasing awareness of FIRES and related conditions. The therapy dog programme additionally contributes to the charity's financial sustainability, with income generated being reinvested into its core charitable objectives.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning and carrying out its activities.

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FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the period, the charity made meaningful progress in improving outcomes for children and families affected by Febrile Infection-Related Epilepsy Syndrome (FIRES), a form of New-Onset Refractory Status Epilepticus (NORSE).

The charity also expanded its support network for families affected by FIRES and NORSE across the UK. Increasingly, families are being directed to the charity and reaching out for support, reflecting growing awareness and recognition of its work. By connecting families, supporting the facilitation of family calls with the NORSE Institute, and offering guidance and signposting, the charity helped to reduce isolation and ensure families felt better supported during both the acute and long-term stages of this condition, including in cases where a loved one does not survive.

In relation to research, the charity successfully launched its £50,000 fundraising campaign to support UK-based FIRES (NORSE) research. Through collaboration with leading clinicians and organisations, including the Epilepsy Research Institute, the charity has contributed to building momentum towards improved understanding and treatment of this rare and devastating condition. The charity has also supported international research efforts through engagement with the NORSE Institute, contributing UK lived experience to help inform global research priorities and collaboration.

Awareness of both FIRES, and its umbrella term NORSE, has also increased during the period through community engagement, media coverage and digital activity. This included sharing lived experience through the publication of personal FIRES diary entries, supporting awareness, education and connection for families affected by this rare condition. National and local media features, alongside a growing online presence and website redevelopment, have helped to improve public and professional understanding of the condition. This has been demonstrated through increased engagement across the charity's website and social media platforms, which has supported our call for more UK research and family support.

Through its family support activities, the charity provided direct mental and emotional wellbeing support to children both in hospital and educational settings. The charity's school therapy dog programme (and ad-hoc collaboration with local therapists) continues to deliver meaningful impact for children's mental and emotional wellbeing. The service operates through a combination of paid provision and charitable funding, ensuring that children are able to access support regardless of financial circumstances. Income generated through the service contributes to the charity's overall financial sustainability and supports its core activities. Children are identified for support through school SENCOs, with tailored one-to-one and small group interventions delivered. The programme is overseen by a qualified professional to ensure appropriate boundaries and effective delivery. Consistently positive feedback has been received from children, parents and schools, indicating improvements in mental and emotional health, regulation, confidence and communication.

In addition, funding animal-assisted therapy visits and hospital activity packs provided comfort and support to children during hospital stays, helping to reduce anxiety and improve overall wellbeing. The charity's hospital-based creative therapy packs are distributed in collaboration with healthcare professionals, including play specialists and nursing staff, who identify children most in need. Feedback from families and hospital teams has highlighted the importance of these resources in supporting emotional wellbeing. This initiative also supports awareness of the charity and of FIRES and NORSE and is supported by local community donations, with the aim of developing a sustainable, locally funded model over time.

Wider benefits to society include increased recognition of a rare and under-researched condition, improved access to support for affected families, and contributions towards research that may lead to better outcomes for future patients.

Plans for the Future

Looking ahead, the charity will continue to build on its core work across research, awareness and family support for those affected by FIRES and NORSE.

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REPORT OF THE TRUSTEES

FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

In particular, the charity plans to expand its therapy dog programme and pilot delivery under the leadership of an experienced educational professional, such as a qualified teacher, with the aim of strengthening the structure, consistency and impact of the service for children's emotional wellbeing. This development will support the continued growth of the programme and enhance its ability to generate sustainable income, which will be reinvested into the charity's core activities.

The charity will also continue to progress its £50,000 research commitment into FIRES and strengthen collaboration with clinicians, researchers and families to support improved understanding, awareness and outcomes

FINANCIAL REVIEW

Financial position

At the end of the period, the charity remained in a stable financial position, with total funds carried forward of £42,904.

The trustees recognise that this represents a relatively high level of reserves; however, these funds have been intentionally accumulated in support of the charity's £50,000 UK research commitment into FIRES. In addition, a proportion of these funds is retained to support the charity's ongoing activities and day-to-day cash flow requirements.

Income during the period was generated through a combination of fundraising activities, donations and the delivery of services aligned to the charity's objectives, including its therapy dog programme. Expenditure was focused on supporting the charity's core activities, including research, awareness and family support initiatives.

The trustees ensure that sufficient funds are maintained to meet ongoing commitments and to support the charity's activities, while also monitoring cash flow to ensure the charity remains financially sustainable.

The trustees are satisfied that the charity's funds have been applied appropriately in furtherance of its charitable purposes and will continue to monitor the charity's financial position to support its ongoing sustainability.

Reserves policy

The trustees aim to maintain sufficient reserves to ensure the charity can meet its ongoing commitments and continue its activities in a sustainable manner. This includes holding funds to support the charity's £50,000 UK research commitment into FIRES, as well as maintaining appropriate levels of working capital to manage day-to-day cash flow.

The trustees review the level of reserves on a regular basis to ensure it remains appropriate in light of the charity's planned activities and financial commitments.

The charity's total funds carried forward at the end of the period were £42,904. The trustees consider that these funds represent the charity's reserves, which are held to support its £50,000 research commitment into FIRES, as well as to meet ongoing activities and day-to-day cash flow requirements.

Going concern

The trustees have considered the charity's financial position and future plans and have not identified any material uncertainties that would raise concern on the charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is governed by a Constitution of a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees.

SAM'S SUPERHEROES FOUNDATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees are appointed in accordance with the charity's constitution.

Trustees are appointed by the existing trustees, with consideration given to the skills, knowledge and experience required to support the effective governance and ongoing development of the charity.

Six of the current trustees were appointed at the time of the charity's registration on 14 October 2024.

Rachel Liew, founder of the charity, was appointed as a trustee on 11 October 2025. This appointment formalised her existing role within the charity, reflecting her ongoing involvement in its establishment, governance and day-to-day operations, and ensuring appropriate oversight and participation in decision-making at trustee level.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1210458

Principal address

5 Millward Drive
Mickleover
Derby
Derbyshire
DE3 0BE

Trustees

A Saunders
S Hindmarch (appointed 14.10.24)
R Sutton (appointed 14.10.24)
E Plummer (appointed 14.10.24)
R Jones (appointed 14.10.24)
Mrs R H Liew (appointed 11.10.25)
S Leroux (appointed 14.10.24)

Independent Examiner

G S Gilbert
CAMERON HUGHES LTD
Chartered Accountants
16 Jubilee Parkway
Jubilee Business Park
Derby
Derbyshire
DE21 4BJ

Approved by order of the board of trustees on 25 April 2026 and signed on its behalf by:



Mrs R H Liew - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAM'S SUPERHEROES FOUNDATION

Independent examiner's report to the trustees of Sam's Superheroes Foundation

I report to the charity trustees on my examination of the accounts of Sam's Superheroes Foundation (the Trust) for the period 14 October 2024 to 30 June 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



G S Gilbert

CAMERON HUGHES LTD
Chartered Accountants
Derby

25 April 2026

SAM'S SUPERHEROES FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		66,191
Other trading activities	3	33,879
Investment income	4	102
Total		<u>100,172</u>
EXPENDITURE ON		
Charitable activities		
General		<u>57,268</u>
NET INCOME		42,904
TOTAL FUNDS CARRIED FORWARD		<u><u>42,904</u></u>

The notes form part of these financial statements

SAM'S SUPERHEROES FOUNDATION

BALANCE SHEET 30 JUNE 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Prepayments and accrued income		15,296
Cash at bank and in hand		32,235
		<u>47,531</u>
CREDITORS		
Amounts falling due within one year	6	(4,627)
NET CURRENT ASSETS		<u>42,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,904
NET ASSETS		<u>42,904</u>
FUNDS	7	
Unrestricted funds		42,904
TOTAL FUNDS		<u>42,904</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2026 and were signed on its behalf by:

R Liew

R H Liew - Trustee

The notes form part of these financial statements

SAM'S SUPERHEROES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

1. DONATIONS

Included in Donations is an amount of £55,297. Which was raised prior to the charity being formally registered with the Charity Commission.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

3. OTHER TRADING ACTIVITIES

Fundraising events

£
33,879

SAM'S SUPERHEROES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

4. INVESTMENT INCOME

Deposit account interest	£ 102
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 June 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 June 2025.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	£ 499
Other creditors	4,128
	<u>4,627</u>

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.6.25 £
Unrestricted funds		
General fund	42,904	42,904
TOTAL FUNDS	<u>42,904</u>	<u>42,904</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,172	(57,268)	42,904
TOTAL FUNDS	<u>100,172</u>	<u>(57,268)</u>	<u>42,904</u>

SAM'S SUPERHEROES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025**

8. RELATED PARTY DISCLOSURES

Payments on behalf of the charity have been made by R Liew during the period. At 30 June 2025 £2,327 was still outstanding to her.

SAM'S SUPERHEROES FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 14 OCTOBER 2024 TO 30 JUNE 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Gifts	3
Donations	61,088
Subscriptions	5,100
	66,191
Other trading activities	
Fundraising events	33,879
Investment income	
Deposit account interest	102
Total incoming resources	100,172
 EXPENDITURE	
Charitable activities	
Advertising	1,273
Activity packs	11,281
Dog therapy costs	6,469
Donations made	10,247
Event costs	21,647
Computer costs	1,755
Prizes	300
	52,972
Support costs	
Finance	
Bank charges	1,143
Governance costs	
Insurance	1,867
Sundries	86
Accountancy and legal fees	600
Independent examiners fee	600
	3,153
 Total resources expended	
	57,268
 Net income	
	42,904

This page does not form part of the statutory financial statements