



ENCEPHALITIS
SOCIETY

The brain inflammation charity

Company number: 04189027

England and Wales charity number: 1087843

Scottish charity number: SC048210

Encephalitis Support Group

(Operating as The Encephalitis Society)

(A company limited by guarantee and not having
a share capital and registered as a charity)

ACCOUNTS

Year ended 31 March 2023

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TRUSTEES' REPORT

The Trustees present their Annual Report with the financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Full name of charity: Encephalitis Support Group (operating as the Encephalitis Society)
 Company registration number: 04189027
 England and Wales charity number: 1087843
 Scottish charity number: SC048210
 Encephalitis Society is a Named Fund member of the Chapel & York US Foundation, Inc. The Chapel & York US Foundation, Inc. is a 501(c) (3) tax-exempt organization.
 Registered office of the charity: 32 Castlegate, Malton, North Yorkshire, YO17 7DT

DIRECTORS AND TRUSTEES:

The Directors of the charitable company (the charity) are its Trustees for the purposes of charity law. The Trustees and officers serving during the year and since the year end were as follows:

		APPOINTED	RESIGNED
Gagun Gahir	Chair	April 2020	
Dr Mark Ellul	Vice Chair	January 2019	
Tim Spring		October 2007	December 2022
Adele MacKinlay		January 2015	
David Smith		March 2021	
Dr Paola Tinti		March 2021	
John Mayhew	Treasurer	December 2021	
Nicola Wainwright		September 2023	

CHIEF EXECUTIVE OFFICER: Dr. Ava Easton

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OUR ADVISORS:

Auditors:

HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

Solicitors:

HAGUE & DIXON
Bank House
1 The Square
Stamford Bridge
York
YO41 1AG

Bankers:

CAF BANK
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

HSBC
27 Market Place
Malton
YO17 7LU

Investments:

REDMAYNE-BENTLEY LLP
9 Bond Court
Leeds
LS1 2JZ

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CHAIR'S REPORT

This financial year has been a challenge on so many fronts - I remember writing last year's commentary with the cost of living crisis looming on the horizon and this year we have truly been in the thick of it. As we stand today, we continue to make investments where it matters most with a carefully planned-for deficit, keeping a close eye on the trend of our financial health. We made the decision to invest and expand our staff last year as well as invest into our ground-breaking work with the World Health Organisation and we continue with quiet confidence that these investments will support the strategic direction of the Society in the coming years.

As ever the Board of Trustees and senior leadership team have worked closely together to identify how we can differentiate in an increasingly competitive landscape where fundraising efforts have increased in cost and supporters are feeling the financial squeeze. True to the Society's innovation and culture of continuous improvement, this has been the year where we have taken stock of the global scope of work the Society has undertaken over the past 29 years and taken the decision to elevate our mission to reflect it.

Welcome to Encephalitis International, where our vision is a world without death and disability from encephalitis and our mission is to rebuild lives around the world by saving lives, accelerating awareness and driving research.

Next year we will celebrate our 30th birthday. We could not have made it this far and with as many successes to celebrate without the unwavering support of our amazing ambassadors, generous corporate sponsors, incredible fundraisers, our brilliant volunteers, our fabulous staff and leadership team and the expertise of our global Scientific Advisory Panel and the Board of Trustees who give so much of their time and experience to the benefit of Encephalitis International. A huge thank you to everyone who has contributed.

The culmination of work from these incredible people has resulted in World Encephalitis Day reaching a record-breaking 111 million people in 2023, funding £54k towards research including an international study on the mental health outcomes of encephalitis - and meeting the King himself just to mention a few achievements!

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The future of this small but perfectly formed not-for-profit is bright - and I look forward to the coming year with excitement as we take the next step forwards for this brilliant organisation.

Gagun Gahir, Chair

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OUR PURPOSE AND ACTIVITIES

OUR VISION

Is a world where encephalitis matters to everyone.

OUR MISSION

Building better futures by driving research, accelerating awareness and saving lives.

OUR OBJECTIVES

By 2027, we aim to:

- Annually increase our income by 10% reaching £1.4 million from a diverse range of sustainable and ethical sources.
- Have 50% of the general population aware of encephalitis in 10 countries.
- Be meeting the individual needs of 80,000 people through our support services.
- Fund or collaborate on six internationally based research studies or guidelines.
- Grow our professional membership by 15% each year and be the go-to resource for professionals worldwide.

OUR VALUES

Our core beliefs as a charity, shape our culture and reflect our work.

PASSIONATE	We are dedicated to making a positive impact in the lives of our beneficiaries
INCLUSIVE	Our aim is for everyone to be respected for who they are and feel supported and empowered
CHANGEMAKERS	We create the change in the world that makes life better for our community

During work with our stakeholders over the last 18 months, we have recognised our need to strategically evolve and to reflect this we will be developing our vision, mission and objectives to better reflect who we are and want to be. Further details on this can be found in the 'Future Plans' section of this report.

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Support

- We had 13,153 members in 104 countries and 2,543 professional members in 102 countries.
- Events and gatherings were attended by 1,620 people in 29 countries making peer-to-peer connections, reducing isolation among those affected, and increasing confidence.
- We had 1,535 contacts through our Support Service directly.
- We had 28 Support Volunteers (who supported 522 people/families), 30 Information Volunteers, 4 Research Volunteers and 24 Awareness Volunteers helping us achieve our vision.
- We had over 14,536 downloads of our information from our website and launched 15 new information resources.
- Our Connection Scheme has 590 members and our Health Unlocked 490 members.

Awareness

- We had 151,898 views of our YouTube channel.
- World Encephalitis Day reached 111 million people in 132 countries.
- Our website was used by 242,360 unique users from 188 countries, and it received 575,706 page views.
- Our digital information week campaign reached 9,788,324 people and 130 countries visited the website during this time.
- We reached 1,354,300 people via our press awareness articles.
- We presented at 11 External Conferences around the globe.

Research

- Our two PhD fellowships into recovery and rehabilitation in collaboration with University of Aston and University of Liverpool have been completed.
- We awarded two research seed funds to institutions in Uganda and India.
- We hosted our Encephalitis Conference for medical, scientific and research professionals with 409 registered participants from 55 countries (29 Low to Middle Income Countries (LMIC)).
- We hosted a Tick Borne Encephalitis webinar with 443 participants from 47 countries.
- We co-authored 12 research papers.
- We launched a new Research Strategy 2023-2026
- We published our first Research Impact Report
- Following their work with us, The World Health Organization have released the 'Why encephalitis matters?' Report of the virtual meeting, 28-29 June 2022 outlining the public health aspects of encephalitis as well as possible mechanisms to strengthen countries' capacity to respond to the public health challenge posed by encephalitis, with an emphasis on Low-to-Middle Income Countries.

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ACHIEVEMENTS AND PERFORMANCE

Key Figures in Numbers

* all increases and decreases relate to the previous financial year- 2021/22

Income	£954,187 (0.3% decrease)
Expenditure	£1,070,396 (21.5% increase)
Unrestricted Reserves <i>(as recommended by New Philanthropy Capital)</i>	£112,090 (80% decrease)

Objective	Expenditure		% Increase/Decrease
	2021/22	2022/23	
Support & Information	£334,687	£370,722	11% Increase
Awareness	£140,269	£242,674	73% Increase
Research	£96,651	£138,557	43% Increase

- We spent £370,722 on support which represented 35% of our expenditure (38% in 2021/22 - 3% decrease).
- We spent £242,674 on awareness, which represented 23% of our expenditure (16% in 2021/2022- 7% increase).
- We spent £138,557 on research which represented 13% of our expenditure (11% in 2021/22 – 2% increase)
- We spent £272,054 on fundraising, which is 25% of our expenditure (31% in 2021/22 - 6% decrease).
- We spent £46,389 on our Governance, which is 4% of our expenditure (4% in 2021/22)

The impact of the pandemic, global conflict and cost of living crisis is being reflected in the lack of growth in our income. However, we have remained committed to ensuring we are delivering more of our core work which is reflected in our increase in awareness and research expenditure and a similar expenditure on support.

Find out more about our impact at www.encephalitis.info/aboutus

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Encephalitis Challenges

Encephalitis is inflammation of the brain, an indiscriminate syndrome that is usually caused by infection or by a person's own immune system attacking the brain in error. It is estimated that around 500,000 people/a year across the globe¹ are affected with this often-deadly (up to 40% depending on the cause²) brain condition – one person every minute. It is agreed this is quite probably a significant underestimate of the true incidence of the condition.

77% of people around the world do not know what encephalitis is³, and we also recognise now that encephalitis has a higher incidence, in many countries, than Motor Neurone Disease, Bacterial Meningitis, Multiple Sclerosis and Cerebral Palsy - conditions which have much higher clinical and public profiles. Therefore, our strategic priorities mean that in addition to securing the funds that keep us operating, awareness of the condition is one of our top strategic aims.

There are many challenges in managing encephalitis, not only in the acute illness, but also in the recovery and rehabilitation stage. Initial features do not show sufficient clues towards an etiological diagnosis and establishing the exact cause of encephalitis in a timely manner can be difficult. In many areas, reluctance to perform certain tests (e.g., lumbar puncture), lack of or poor resources, and insufficient medical training are barriers in diagnosing and treating encephalitis. Global guidelines for diagnosis and treatment are still lacking.

Adequate discharge planning, information regarding the illness and its consequences and future care for patients and their family/carers are essential to improve the overall outcomes. However, people continue to be discharged from hospital without adequate referral and follow-up plans in place.

Nevertheless, improvements in diagnosis and management of encephalitis have happened over the years. These have resulted in more people surviving than in the past. Whilst this is good progress toward attempts to mitigate the clinical burden of the disease and its related mortality, it does mean that we are seeing an increase in the numbers of people (up to two thirds depending on the type of encephalitis⁴) left with the consequences of the condition: an acquired brain injury resulting in a range of, often hidden difficulties, such as cognitive, physical, emotional, behavioural and social problems. These challenges can often result in social problems too, such as mental health issues, family breakdown, social isolation, and losses in terms of employment, education, independence, confidence and self-esteem. The nature of hidden disabilities often means people's needs are not met or

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recognised. Specialist clinical, therapeutic, rehabilitative interventions and support are needed to help people (and their families) adjust to, and cope with, such difficulties. Families also provide a major part of the care needed - sometimes to the detriment of their own lives resulting in stress and associated disorders.

The public's response to vaccination and misinformation around vaccinations, including that for illnesses often considered eradicated in the past (e.g., measles), for travellers and for new illnesses such as Covid-19 also present their own challenges, and contribute to preventable cases of encephalitis occurring. Encephalitis research therefore remains a high priority in our strategic plan and must be a greater priority for clinicians, researchers, policy-makers and public health officials.

Future Plans

In 2021 we launched a report entitled **Encephalitis: an In-depth Review and Gap Analysis of Key Variables Affecting Global Disease Burden**. The 180-page analysis identifies global issues surrounding encephalitis and proposes a range of solutions, from epidemiology, incidence, and economic impacts through to prevention, diagnosis and treatment, and the needs of patients and families. In short it concludes there needs to be better access and better standards of encephalitis healthcare for people around the world especially those who live in low-to-middle income countries.

In early 2021, we presented the report to Dr Tarun Dua, the head of the World Brain Health Unit at the World Health Organization (WHO). This work has resulted in the meeting report '**Why Encephalitis Matters**' by the WHO, launched to coincide with World Encephalitis Day 22nd February 2023. We are now supporting the WHO on a technical report which should be completed by the end of 2024. This work will make an incredible difference in saving lives from encephalitis around the globe.

Working with our stakeholders over the last 18 months to understand the future of our organisation and the work we need to deliver to save lives. During this process we have recognised our need to strategically evolve and to reflect this we have developed our vision, mission, and objectives to better reflect who we are and want to be.

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Vision: A world without death and disability from encephalitis

Mission: Rebuilding futures around the world by saving lives, accelerating awareness and driving research

Tagline: Saving Lives. Rebuilding Futures. Global Impact.

Objectives 2023 – 2026: The Five E's.

EDUCATE: Educate Health Professionals in the prevention and management of encephalitis in order to improve outcomes.

EMPOWER: Empower people affected by encephalitis to rebuild their lives.

EXPAND: Expand global scientific and medical understanding in the prevention, treatment and impact of encephalitis.

ELEVATE: Elevate our reach to help more people internationally.

EQUIP: Equip the delivery of our vision by generating income.

We are excited to celebrate our 30th anniversary in 2024 and look to the next 30 years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Encephalitis Support Group registered as a charity on 25 February 1995, it was formed a year earlier by a group of parents, we consider 1994 the year we began. On 28th March 2001, it was incorporated as a company limited by guarantee and re-registered with the Charity Commission on 2nd August 2001. On 27 May 2003 it began operating as the Encephalitis Society. It is governed by its Articles of Association which were amended and adopted in November 2016. We registered as a charity in Scotland in 2018. Encephalitis Society is a Named Fund member of the Chapel & York US Foundation, Inc. The Chapel & York US Foundation, Inc. is a 501(c) (3) tax-exempt organization.

Trustees

The Board of Trustees is responsible for the overall governance, policy and strategic direction of the Society. The Board meets four times a year with digital mid-point meetings. The Trustees are volunteers, and many have personal experience of encephalitis. The Board recruits to skills-gaps whereby professionals and others with an interest in encephalitis who can meet those areas of need, are invited to take a Board position.

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Dr Ava Easton is the Chief Executive of the Encephalitis Society, having worked for the Society and in the field of encephalitis since 2000; Phillippa Chapman is the Deputy Chief Executive having worked for the Society since 2012 and Alina Ellerington is Director of Services having worked for the charity since 2008. Calum Goodwin is the Head of Partnerships and Giving and has worked at the Society since 2022 and Claire Wright is the Head of Communications and Marketing and joined the team in 2023. Together they make up the Executive and Leadership Team. You can see the current full Board of Trustees and Staff Team here: www.encephalitis.info/aboutus

Recruitment and Training of the Trustees

Prospective Trustees initially attend Board meetings as Observers. Along with a Trustee buddying system, each new Trustee is provided with access to an online induction microsite which includes briefings on key responsibilities, objects of the Society and its vision and mission, the structure and workings of the Society, its staff and volunteers. The Society organises a one-day training event each year for all the Trustees to update their knowledge about their role and responsibilities as charity Trustees and Company Directors. The Trustees also attend conferences, seminars and other related learning opportunities.

Due to the limited number of interested specialists in encephalitis the Board have agreed that Trustees can remain on the Board, following a review at Board level, for a maximum of nine years. We currently have one Board member that falls into this category.

All Trustees, staff, consultants, suppliers and volunteers undergo a Disclosure and Barring check at the appropriate level depending on the role.

Pay policy for senior staff

The Trustees and Leadership Team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in Note 9 to the accounts. The pay of staff is reviewed annually, in 2023 an external audit of our salaries and job descriptions was undertaken by TurningPoint HR.

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Related parties

None of the Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or Executive of the charity with a contractual relationship to a related party must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

Employees

The Encephalitis Society has a staff of 18: 12 full-time (37 hours per week) and 6 part-time (ranging from 25 to 34 hours per week) employees. The Encephalitis Society aims to be an organisation where employees enjoy working and feel supported and developed. The Society makes contributions of 6% to a pension scheme for all its employees and supplies all its driver-employees with a free local parking permit. The Society also provides a staff subscription to the CALM App, access to an employee assistance programme and a private healthcare scheme, as well as flexible hours and hybrid working. The Society aims to deliver positive programmes for training and personal development for its employees, with the objectives of maintaining high standards of service provision and opportunities for employee development. Employees are kept fully informed about, and involved in, the Society's strategy and objectives.

Volunteers

The Society has 120 active volunteers (including Trustees (6), Ambassadors (15), Vice Presidents (12), Presidents (2), Scientific Panel (24) and Team Encephalitis Volunteers (61) Office Volunteers (2). The Society values the volunteers and their work and has dedicated volunteer policies for the volunteers to feel safe and appreciated while volunteering for the Society. Training opportunities are available to the volunteers and opportunities for the staff and volunteers to mix and feel part of the same team have been created.

Encephalitis Society Scientific Advisory Panel

An expert Scientific Advisory Panel provides the Society with professional resources. Members of the Panel include highly regarded experts from neurological, neuropsychological, neuropsychiatric, neuro-immunology, paediatric, therapeutic and other relevant fields. The Panel meets annually to exchange information and progress research initiatives. Members of the Panel also assist with enquiries of a complex clinical nature.

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VIPs/Ambassadors

We are very privileged to have Professor Tom Solomon, CBE as our President and Professor Barbara Wilson, OBE as our President Emeritus. Professor Solomon is joined by twelve Vice-Presidents: Janet and Stuart Brown, Richard Lockwood, Baroness Anne McIntosh of Pickering, Kika Markham, Tom Naylor-Leyland, Leigh Palmer, David Jennings, Tim Spring, Tiggy and Robert Sutton and Baroness Fiona Twycross.

Our Ambassadors are actor and artist **Mathew Bose**, quadruple-Olympic-medal winning swimmer **Rebecca Adlington OBE**, Welsh international rugby player **Aled Davies**, Emmy nominated director, producer and cinematographer **Mike Day**, Features Editor at The Guardian Simon Hattenstone, previous BBC news presenter **Charlotte Leeming**, security risk consultant and reality TV personality **Alecia Emerson-Thomas**, Tony award winning playwright **Suzie Miller**, award winning playwright and screenwriter **Abi Morgan**, and three International Ambassadors, New York Post journalist and author of *Brain on Fire*, **Susannah Cahalan**, Crossover-singer and Britain's Got Talent semi-finalist, **Aliki Chrysochou** and Australian award winning sports broadcaster **Karen Tighe**. We were joined in 2023 by best selling author **Maggie O'Farrell**, Olympian and England Rugby player **Abi Burton** and TikTok/YouTube star **George Clarke**. These appointments and support can help us in drawing attention to a condition which has a devastating effect on the lives of those it touches.

Working with Corporates

The Encephalitis Society receives support from a range of pharmaceutical, legal and other companies with an interest in encephalitis as part of a diverse fundraising strategy involving people fundraising for us and people donating their own money, together with support from charitable trusts. The support provided by companies has made an important contribution to our work on behalf of people affected by encephalitis. To see our corporate partners, visit www.encephalitis.info. The Encephalitis Society is committed to upholding our reputation of independence, impartiality and transparency in all that we do. We recognise the importance of working collaboratively with all stakeholders to ensure we do our best to meet the needs of people affected by encephalitis and their families. However, the views of the charity are always reached independently and are based on informed and balanced evidence.

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Thank you to our Corporate Supporters in 2022-23.

Apex Care Homes	Approachable Certification Ltd	Aston University
Atlas Winch & Hoist Services Ltd	Baillie Gifford	Balfour + Manson
Bavarian Nordic	bioMerieux	Clare Florist
Clarke Wilmott	CSL Behring	Euroimmun
Leigh Day	Moore Barlow	P J Hayman
Permira Foundation	Pfizer	Quest Diagnostics
Svar Wieslab	UCB	University of Liverpool
Valneva		

We also work with other stakeholders as we believe that our supporters want us to work in partnership with key players; from academics, national and international organisations, and health professionals to corporate partners including pharmaceutical companies. We believe it is important to maintain cooperative relationships with companies that manufacture and market drugs used by people affected by encephalitis, but under no circumstances will these or other companies influence our strategic direction, activities or what we say.

Environmental Policy

The Society recognises that every aspect of its operation can influence the environment. Therefore, we aim to minimise negative impacts and maximise the positive. Climate change is a major challenge. Government, business and the wider society will be affected, and all have a role to play in positively addressing the issue. Our staff and Trustees agree that the role of energy champion is a team role and not an individual one, and therefore we work collectively to reduce the Society's impact on the environment. We are working towards developing a climate change and environmental strategy.

Diversity

We are working towards improving our Diversity and Inclusion (D&I) as part of our ongoing strategic developments. We recognise that we need to create an environment where all people affected, carers and their families feel they are treated equally as individuals and enables our staff and volunteers to thrive and achieve their full potential. We are developing projects to enable to better inclusion of hard-

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to-reach communities. In 2020 we recruited and appointed a D&I Lead to the Board and in early 2022 we have a staff D&I champion group, we will be launching a D&I strategy in 2024.

Ethical issues

Funding Research that tests on animals

The Society will only consider funding applications for research that tests on animals on a case-by-case basis, where there is evidence of no other model or known alternative, and only for studies being conducted in the UK. The Society wishes to actively support research which is working toward eradicating the need for animal testing and will always choose to fund studies that do not test on animals over and above equivalent studies that do.

FINANCIAL REVIEW

The overall result for the year is a net deficit before losses on investments of £116,209 which was better than expected having budgeted for a planned deficit of £173,300. The Balance Sheet at 31 March 2023 shows total retained funds of £1,304,642. This includes restricted funds of £234,133.

A breakdown of restricted funds, showing movements in the year by project and closing balances at 31 March 2023 and the reasons the funds are restricted is shown in Note 17.

At the end of the year, there was a 80% decrease in the unrestricted reserve (£112,090), compared with the previous year. Following advice we have changed our Contingency Reserves policy to reflect 12 months unrestricted expenditure rather than six months. This explains this significant decrease alongside our planned deficit.

Public Benefit Statement

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission. This report describes our charitable work and this in turn illustrates how the charity delivers public benefit. We strive to meet our vision through all our activities and focus all our decisions on how our work will benefit the individuals and families now and, in the future, affected by this devastating condition.

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Investment Policy

The Encephalitis Society are tasked by the Charity Commission to act prudently with our public money. The Board of Trustees took the decision that the most prudent course of action for the Society was to invest inactive charitable income. The Society has chosen a portfolio of investments and government bonds that can be liquidated in 24/48 hours and is monitored monthly to protect public money. This portfolio contains unrestricted and at times dormant restricted income. Our investments are in a 100% ethical portfolio.

Reserves Policy

The Board of Trustees of the Encephalitis Society resolve to pursue a policy of establishing and maintaining a contingency fund sufficient to meet twelve months' unrestricted expenditure, as the COVID-19 pandemic brought into sharp focus the importance of having sufficient reserves as a protection from income shocks and unexpected events (£587,768 based on 2022/23 expenditure).

This should be regularly reviewed by Trustees to ensure that it meets the organisation's changing needs and circumstances. This fund can be identified as the Contingency Fund in designated funds.

Risk Management

This Encephalitis Society has a detailed risk register utilising software RiskMate, which is reviewed in detail by the Risk Sub-committee which comprises members of the Board and executive team. The Board of Trustees including the executive team have an overview of the risk register every three months and in detail annually. Significant new risks are brought to the attention of the Board as necessary.

The risk assessment process identified the following top major risks which the charity should be mindful of:

- Failures to safeguard children and at-risk adults adequately both through negligence and unsound advice through the support service.
- Significant changes at short notice to funding arrangements, through dependency on income sources or external events.
- Significant impact due to a failure in Information Governance both internal and external and other employment practices.

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- Sustainability of the charity following the departure of key members of the staff team due to illness or termination of contracts.

The charity put measures in place to manage these risks and monitor the likelihood of these risk events, to minimise the financial and reputational impact they would have on the charity. The charity is also looking into software tools to enable a more modern approach to risk management.

Safeguarding

As a charity working extensively with people affected by brain injury, we do come into contact with individuals at-risk and are especially careful and sensitive when interacting with them. All our staff, Trustees and specialist volunteers receive training and guidance and our long history of working with people affected by encephalitis has given us the knowledge and expertise our supporters and wider public expect from us as encephalitis experts. Safeguarding our community is of paramount importance and we take this issue seriously, constantly reviewing our processes to make sure we comply with best practice. We commissioned an external Safeguarding audit in 2022 with SafeCIC and we were given a glowing report of our culture and approach to safeguarding.

Fundraising Standards

The Encephalitis Society voluntarily subscribes to the Fundraising Regulator and its Code of Practice. We are committed to working with the Fundraising Regulator and the Institute of Fundraising to improve fundraising standards across the sector.

The Encephalitis Society's approach to fundraising focuses on five main areas:

- Encouraging and supporting people to conduct their own fundraising activities, including entering third party events.
- Building partnerships with businesses and other organisations.
- Soliciting gifts from trusts and foundations.
- Encouraging people to consider leaving a gift in their will.

Small but regular individual donors and major donor giving.

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The charity has published its Fundraising Promise, which is available at www.encephalitis.info/fundraising-policy and has a complaints policy and process in place. There were no complaints about fundraising received during the year.

The charity is a member of the Fundraising Regulator scheme and is thereby entitled to use the Regulator's logo on its fundraising materials and operates in accordance with the Code of Fundraising Practice. The charity is also registered with the Gambling Commission for the purposes of running a lottery and conducting a raffle draw.

We have continued to review our approach to consent and data protection considering the implementation of the General Data Protection Regulations on 25 May 2018.

The charity also operates a Whistleblowing Policy.

Working with Third Party Fundraisers

We do not currently work with any third-party fundraisers as we believe our small but expert fundraising team are the best people to support our growing number of supporters. We do however work with a small number of organisations who donate proceeds from the sale of their goods or services and we expect them to follow the Code of Fundraising Practice.

Complaints

We are pleased to report that we had no complaints about our services, however we do have a clear and easy to use complaints procedure as we recognise that people may be dissatisfied at some point. Complaints and supporter feedback are important, and we welcome them as a source of information on how our work impacts on others. www.encephalitis.info/complaints

Responsibilities of the Trustees

The Trustees (who are also the Directors of Encephalitis Support Group for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Company law requires the Trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 156 of the Companies Act 2006 relating to small companies and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Approved by the Board of Directors and Trustees on 14 December 2023 and signed on its behalf by:



..... (Chair – Gagun Gahir)

HPH

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

ENCEPHALITIS SUPPORT GROUP

OPINION

We have audited the financial statements of Encephalitis Support Group for the year ended 31 March 2023, which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees'/director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

HPH

Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ENCEPHALITIS SUPPORT GROUP**

OTHER INFORMATION

The trustees/directors are responsible for the other information contained within the annual report. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Trustees' responsibilities statement on page 19, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

HPH**Chartered Accountants****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF****ENCEPHALITIS SUPPORT GROUP****AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
- In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. The laws and regulations we considered in this context were Health and Safety legislation, Employment legislation, Charity Commission regulations and General Data Protection Regulation (GDPR).
- Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.
- We also considered the opportunities and incentives that may exist within the charitable company for fraud.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations and risk of fraud, we designed procedures which included but were not limited to: sample testing on the posting of journals, timing of recognition of commercial income, review of trustee's minutes and any correspondence with regulators.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion, or the provision of intentional misrepresentations. We are not responsible for preventing fraud and cannot be expected to detect all fraud.

HPH

Chartered Accountants

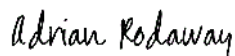
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

ENCEPHALITIS SUPPORT GROUP

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Adrian Rodaway (Senior Statutory Auditor)

For and on behalf of HPH, Statutory Auditor

54 Bootham
York
YO30 7XZ

14 December 2023

ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)
(Registration number: 04189027)

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets:					
Tangible assets	13		10,681		10,708
Investments	12		1,010,668		1,063,305
			<u>1,021,349</u>		<u>1,074,013</u>
Current assets:					
Stocks		15,552		16,846	
Debtors	14	56,378		70,673	
Cash at bank and in hand		275,267		478,244	
		<u>347,197</u>		<u>565,763</u>	
Liabilities:					
CREDITORS: amounts falling due within one year	15	63,904		121,841	
			<u>283,293</u>		<u>443,922</u>
Net current assets			<u>283,293</u>		<u>443,922</u>
Total net assets			<u>£ 1,304,642</u>		<u>£ 1,517,935</u>
The funds of the charity:					
Unrestricted funds	16				
Undesignated		112,090		576,715	
Designated		958,419		632,309	
			<u>1,070,509</u>		<u>1,209,024</u>
Restricted Funds	17		234,133		308,911
Total charity funds			<u>£ 1,304,642</u>		<u>£ 1,517,935</u>

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies and the Charities SORP (FRS 102).

Approved by the Board of Directors and Trustees on 14 December 2023 and signed on its behalf by:



G Gahir
Director and Trustee



J Mayhew
Director and Trustee

The notes on pages 29 to 45 form part of these financial statements.

ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	21	(177,771)	65,660
Cash flows from investing activities:			
Dividends, interest and rents from investments		26,098	17,242
Proceeds from the sale of property, plant and equipment		-	350
Purchase of property, plant and equipment		(6,857)	(4,408)
Purchase of investments		(625,718)	(648,248)
Sales of investments		581,271	647,449
Net cash (used in)/provided by investing activities		(25,206)	12,385
Change in cash and cash equivalents in the reporting period		(202,977)	78,045
Cash and cash equivalents at the beginning of the reporting period		478,244	400,199
Cash and cash equivalents at the end of the reporting period		275,267	478,244

The notes on pages 29 to 45 form part of these financial statements

**ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Legal entity

Encephalitis Support Group is a company limited by guarantee (04189027). It is registered in England and Wales with the Charity Commission (1087843) and in Scotland with the Scottish Charity Regulator (SC048210). The address of the registered office and principal place of business is 32 Castlegate, Malton, North Yorkshire, YO17 7DT.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Charitable Company constitutes a public benefit entity as defined by FRS 102.

Going Concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

Income recognition

Incoming resources represents income received in the form of grants, donations, and fundraising.

Voluntary income is received by way of donations, legacies and gifts. With the exception of legacies these are accounted for in the Statement of Financial Activities at the time of receipt.

Legacies are included in the Statement of Financial Activities where probate was granted prior to the Balance Sheet date and where receipt was in the year or took place shortly after the year end. Other legacies notified are not accrued when there are uncertainties of the value and timing of the receipt.

The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Expenditure and Irrecoverable VAT

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Support costs include central functions such as general management, information technology and human resources and have been allocated to activity cost categories (Awareness, Research, Member Support Information, Fundraising and Governance) on a basis consistent with the use of resources and size of department. Support costs do not, in themselves, constitute an activity, instead they enable output creating activities to be undertaken.

**ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Pension costs

The company operates a defined contribution pension scheme. Contributions payable for the year are charged to the profit and loss account.

Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:-

Office equipment and furniture	25% straight line basis
Leasehold property improvement	20% straight line basis

All capital expenditure in excess of £2,000 is capitalised as tangible fixed assets and all expenditure is transferred from restricted funds to the unrestricted general fund including depreciation.

Stock

Stock is valued at the lower of cost or market value.

Fund accounting

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

Unrestricted funds are identified as £1,070,509 on the balance sheet. The Trustees follow the New Philanthropy Capital recommended policy for unrestricted funds which does not include designated funds for specific purposes, other than contingency. Therefore our current unrestricted funds are £112,090.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for specific purposes.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Investments

Investments are valued at market value at the year end. All movements in value from investment changes or revaluation are recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (continued)

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. DONATIONS AND LEGACIES	2023	2022
	£	£
Gift and donations	150,346	169,359
Gift Aid	43,907	54,372
Legacies and bequests	5,000	8,250
Gift in Kind	12,161	15,987
Corporate income (donations)	78,724	95,170
	<hr/>	<hr/>
	£ 290,138	£ 343,138
	<hr/> <hr/>	<hr/> <hr/>

**ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. CHARITABLE ACTIVITIES	2023	2022
	£	£
Services provided/contributions - meetings	59,595	55,524
<u>Grants received</u>		
The National Lottery	-	37,500
The Sylvia and Colin Shepherd Charitable Trust	500	500
The Sir Jules Thorn Charitable Trust	-	1,250
Ryedale District Council	-	965
The Michael & Anna Wix Charitable Trust	200	200
Persimmon Charitable Foundation	-	5,000
The de Laszlo Foundation	15,000	16,500
The Worshipful Company of Insurers Charitable Trust	-	5,000
Four Acre Trust	22,021	17,500
The Sir James Roll Charitable Trust	-	1,000
The Kirkby Foundation	13,000	16,440
Marguerite Foundation	60,000	60,000
The Nikki Waterhouse Trust	-	2,450
The Norman Collinson Charitable Trust	-	1,000
Guarantors of Brain	3,000	3,000
The Marsh Christian Trust	550	450
The D'Oyly Carte Charitable Trust	3,500	4,000
The Garfield Weston Foundation	15,000	15,000
The Misses Barrie Charitable Trust	750	2,000
The Shears Foundation	5,000	5,000
Ardwick Trust for children and young people	100	200
The Jack Brunton Charitable Trust	-	2,000
Friendly Hand	-	6,600
The Fellowship of Postgraduate Medicine	-	6,000
The Hospital Saturday Fund	-	2,000
The Liz & Terry Bramall Foundation	-	10,000
The Hugh Fraser Foundation	-	5,000
UCB King Baudouin Foundation	-	36,392
Sovereign Healthcare	-	2,500
The Leonard Curtis Foundation	-	525
The Umbrella Tree	5,000	-
Arnold Clark	1,000	-
Spectris Foundation	5,001	-
Global Make Some Noise	39,944	-
Trustees of Col R N Crossley 2004 Settlement	2,000	-
Mr & Mrs A N Joy Charitable Trust	5,000	-
Squire Patton Boggs Charitable Trust	500	-
Health Foundation	5,000	-
Boshier Hinton	2,000	-
Masonic Charitable Foundation	20,000	-
Sophie Cameron Trust	823	-
Schuh Trust	5,000	-
Mollie Croysdale Charitable Trust	500	-
PF Charitable Trust	6,000	-
The Earl Fitzwilliam Charitable Trust	2,500	-
Awards for All	5,950	-
Better Cumminity Business Network	3,000	-
The February Foundation	3,000	-
The Frank Litchfield General Charitable Trust	1,500	-
Hays Travel Foundation	3,000	-
Malton Town Council	225	-
Wilfred Jackson Will Trust	1,000	-
Doris Field Charitable Trust	1,000	-
Camalodunum Lodge	1,250	-
	<hr/>	<hr/>
Carried forward	318,409	321,496

ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
3. CHARITABLE ACTIVITIES (continued)		
<u>Grants received (continued)</u>		
Brought forward	318,409	321,496
St James's Place Charitable Foundation	5,000	-
B-C H 1971 Charitable Trust	1,000	-
Flitton Trust	250	-
Alpkit Foundation	300	-
North Yorkshire County Council	1,000	-
The Jack Brunton Charitable Trust	3,000	-
	<u>£ 328,959</u>	<u>£ 321,496</u>
4. OTHER TRADING ACTIVITIES		
Fundraising	182,321	195,045
Merchandise	6,708	7,210
Corporate income (services)	119,963	72,981
Training room hire	-	140
	<u>£ 308,992</u>	<u>£ 275,376</u>
5. INVESTMENTS		
Bank interest	1,827	68
Investment income	24,271	17,174
	<u>£ 26,098</u>	<u>£ 17,242</u>
6. ANALYSIS OF TOTAL EXPENDITURE		
<u>Raising funds</u>		
Fundraising	13,032	42,110
Staff Costs	160,994	145,344
Bank charges & finance fees	7,984	8,194
Merchandise (adjusted for stock)	4,091	5,083
Investment fees	4,980	5,561
	<u>£ 191,081</u>	<u>£ 206,292</u>
<u>Charitable activities</u>		
Members activities	47,195	85,858
Research	85,829	26,480
Publicity/Awareness	75,500	57,785
Publications and printing	20,580	27,200
Postage and office supplies	14,481	12,232
Telephone/internet	3,097	3,056
Information technology	39,977	34,401
Affiliation fees	8,916	6,769
Rent, rates & other premises costs	32,484	30,630
Repairs and renewals	11,168	8,835
Sundry expenses	531	420
Staff Costs	407,588	300,140
Training costs	10,011	5,955
Staff travel, accommodation & subsistence	41,664	12,648
Volunteer travel, accommodation & subsistence	3,686	5,069
Outsourced services	43,139	30,730
Recruitment	12,384	4,668
Depreciation	6,883	6,369
Profit of disposal of fixed assets	-	(350)
Trustees expenses	2,913	6,463
Accountancy, audit & legal fees	9,710	7,710
Bank charges & finance fees	1,579	944
	<u>£ 879,315</u>	<u>£ 674,012</u>

ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. SUPPORT COSTS

*Support Costs are the definition used by the Charity Commission and do not refer to the Encephalitis Society's Member support activities. See note on page 27.

	Awareness £	Research £	Member Support & Information £	Fundraising £	Governance £	Support Costs £	Total £
Fundraising	-	-	-	13,032	-	-	13,032
Merchandise	-	-	-	4,091	-	-	4,091
Investment fees	-	-	-	-	4,980	-	4,980
Members Activities	750	442	40,179	5,823	-	-	47,194
Publicity/Awareness	64,238	289	322	10,582	14	55	75,500
Publications & Printing	9,336	1,372	8,429	936	373	134	20,580
Postage & Office Supplies	4,868	579	2,807	4,227	409	1,591	14,481
Telephone & Internet	619	155	929	619	155	619	3,096
Information Technology	10,193	1,558	12,393	7,068	2,533	6,232	39,977
Affiliation fees	596	1,874	2,007	3,095	1,022	322	8,916
Rent and other premises cost	6,497	1,624	9,745	6,497	1,624	6,497	32,484
Repairs & Renewals	2,010	458	4,214	2,207	456	1,823	11,168
Sundry Expenses	96	24	174	117	24	96	531
Staff Costs	108,603	9,788	244,425	154,828	9,788	41,150	568,582
Training costs	1,081	250	4,129	3,131	419	1,001	10,011
Staff Travel/Accom	6,055	16,993	5,834	11,424	598	760	41,664
Vol - Travel/Accom	719	1,418	1,160	208	181	-	3,686
Outsourced services	-	-	-	8,374	-	34,766	43,140
Recruitment	-	248	984	5,760	255	5,137	12,384
Depreciation & profit on sale of assets	1,377	343	2,065	1,377	344	1,377	6,883
Governance including travel & training	-	-	-	-	2,913	-	2,913
Legal & accountancy	197	49	399	322	8,546	197	9,710
Bank charges & investment fees	-	-	-	7,985	1,579	-	9,564
Research	-	85,829	-	-	-	-	85,829
Total	217,235	123,293	340,195	251,703	36,213	101,757	1,070,396
*Support cost Allocation	25,439	15,264	30,527	20,351	10,176	(101,757)	-
Total costs	£ 242,674	£ 138,557	£ 370,722	£ 272,054	£ 46,389	£ -	£ 1,070,396

8. NET INCOMING RESOURCES FOR THE YEAR

2023
£ **2022**
£

The net incoming resources are stated after charging:

Depreciation		6,884	6,369
Auditor's remuneration	- audit services	4,195	3,700
	- other financial services	2,970	2,910

ENCEPHALITIS SUPPORT GROUP
(Operating as the Encephalitis Society)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. REMUNERATION AND EXPENSES OF TRUSTEES

None of the Trustees received any remuneration or benefits by virtue of being a Trustee of the Charity. Travel and subsistence expenses were reimbursed to, and accommodation paid for on behalf of 7 Trustees (2022: 7), totalling £2,913 (2022: £2,824).

10. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Wages and salaries	496,143	389,251
Social security costs	44,421	33,301
Pension costs	28,018	22,975
	<u>£ 568,582</u>	<u>£ 445,527</u>

The average monthly head count was 16 staff (2022: 11).

Employees earning £60,000 or more per annum

£60,000 - £69,999	<u>1</u>	<u>1</u>
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The key leadership personnel of the Charity comprise the Trustees and Leadership Team. The total employee benefits of the key leadership personnel of the Charity were £207,513 (2022: £140,042)

11. TAXATION

The company is accepted as a charity for tax purposes and is exempt from tax on its income or gains to the extent that they are applied for charitable purposes.

12. INVESTMENTS

	2023	2022
	£	£
Market value at 1 April 2022	1,063,305	1,052,563
Additions	625,718	648,248
Disposals	(581,271)	(647,449)
Net unrealised investment gain	(97,084)	9,943
	<u>£ 1,010,668</u>	<u>£ 1,063,305</u>

The historical cost of the above investments amounts to:	<u>£ 1,052,966</u>	<u>£ 1,025,945</u>
--	--------------------	--------------------

Listed investments:

Within the UK	753,670	712,219
Outside the UK	256,998	351,086
	<u>£ 1,010,668</u>	<u>£ 1,063,305</u>

The Trustees consider that there were no material individual holdings in the year which require disclosure.

£300,000 of investments relates to restricted funds (2022: £300,000).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. TANGIBLE FIXED ASSETS

	Leasehold improvements to building £	Plant and machinery etc. £	Total £
<i>Cost or valuation</i>			
At 1 April 2022	50,667	45,417	96,084
Additions in year	-	6,857	6,857
At 31 March 2023	50,667	52,274	102,941
<i>Depreciation</i>			
At 1 April 2022	47,061	38,315	85,376
Charge for year	1,802	5,082	6,884
At 31 March 2023	48,863	43,397	92,260
<i>Net book value</i>			
At 31 March 2023	£ 1,804	£ 8,877	£ 10,681
At 31 March 2022	£ 3,606	£ 7,102	£ 10,708

All of the tangible fixed assets relate to unrestricted funds.

14. DEBTORS

	2023 £	2022 £
Other debtors	56,378	70,673
	£ 56,378	£ 70,673

All debtors relate to unrestricted funds.

**15. CREDITORS: amounts falling due
within one year**

	2023 £	2022 £
Trade creditors	33,755	36,025
Accruals and deferred income	13,479	72,973
Taxation and social security	12,140	10,074
Other creditors	4,530	2,769
	£ 63,904	£ 121,841

All creditors relate to unrestricted funds.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. CREDITORS: amounts falling due within one year (continued)

2023
£ **2022**
£

Deferred income: movement in year

Deferred income brought forward	62,932	66,269
Released in the year	(62,932)	(66,269)
Deferred in the year	2,051	62,932
	£ 2,051	£ 62,932

Deferred income represents monies received in advance for various events to be held in financial year 2023/24 (2022: £62,932 for various events to be held in 2022/23).

16. UNRESTRICTED FUNDS

	1 April 2022 £	Incoming Resources £	Outgoing Resources £	Gains on investments £	Transfers £	31 March 2023 £
Undesignated	576,715	593,783	(587,768)	(97,084)	(373,556)	112,090
Designated						
Building Liabilities Fund	46,635	-	(10,433)	-	13,798	50,000
Contingency Reserve	337,745	-	-	-	254,758	592,503
Encephalitis Conference	29,543	22,165	(34,096)	-	-	17,612
International Development and Research	9,981	-	(9,981)	-	-	-
World Encephalitis Day (WED)	2,597	41,166	(46,390)	-	5,000	2,373
World Encephalitis Day Alliance (WEDA)	4,530	-	-	-	-	4,530
Young People's Project	1,278	2,500	(1,278)	-	-	2,500
Capital/Building Fund	100,000	-	-	-	50,000	150,000
WHO	100,000	1,250	(15,116)	-	-	86,134
DJ Awareness & Fundraising	-	50,000	(50,000)	-	-	-
Opportunities fund	-	-	-	-	50,000	50,000
Sophie Cameron Trust	-	824	(824)	-	-	-
Patient Events	-	5,806	(3,039)	-	-	2,767
Brainwalk	-	12,000	(12,000)	-	-	-
Webinars	-	5,000	(5,000)	-	-	-
	632,309	140,711	(188,157)	-	373,556	958,419
	£ 1,209,024	£ 734,494	(£ 775,925)	£ (97,084)	£ -	£ 1,070,509

	1 April 2021 £	Incoming Resources £	Outgoing Resources £	Gains on investments £	Transfers £	31 March 2022 £
Undesignated	766,828	614,157	(502,213)	9,943	(312,000)	576,715
Designated						
Building Liabilities Fund	58,485	-	(11,850)	-	-	46,635
Contingency Reserve	230,745	-	-	-	107,000	337,745
Encephalitis Conference	23,548	25,317	(19,322)	-	-	29,543
International Development and Research	-	47,000	(37,019)	-	-	9,981
Pfizer	-	10,000	(10,000)	-	-	-
World Encephalitis Day (WED)	-	21,999	(24,402)	-	5,000	2,597
World Encephalitis Day Alliance (WEDA)	4,530	-	-	-	-	4,530
Young People's Project	24,919	1,250	(24,891)	-	-	1,278
Capital/Building Fund	-	-	-	-	100,000	100,000
WHO	-	-	-	-	100,000	100,000
	342,227	105,566	(127,484)	-	312,000	632,309
	£ 1,109,055	£ 719,723	(£ 629,697)	£ 9,943	£ -	£ 1,209,024

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16. UNRESTRICTED FUNDS (continued)

Building Liabilities Fund

Designated funds raised to establish and maintain the Encephalitis Society building/offices including rent and rates.

Contingency Reserve

Designated fund to reflect the Trustee's reserves policy of twelve months unrestricted expenditure. This policy equates to £587,768 for 2022/23 and so the fund is currently £4,735 above target.

Encephalitis Conference

Funding towards our annual Encephalitis Conference.

International Development and Research

Funding towards our international work.

World Encephalitis Day

Funding towards our flagship awareness campaign revolving around World Encephalitis Day.

World Encephalitis Day Alliance (WEDA)

Designated fund towards WEDA activities (in person and/or virtually) which are held, usually around World Encephalitis Day, in collaboration with the other Alliance members (North America organisations).

Young People's Project

Designated fund toward projects aimed at young people.

Capital/Building Fund

A designated fund for the future office building purchase.

WHO

Funding towards our work with WHO following global impact report.

DJ Awareness & Fundraising

A designated fund to support our fundraising and awareness activities.

Opportunities fund

This fund was created in case of an opportunity that would help us to further our strategic goals but was not budgeted in the current financial year. This fund allows us some flexibility to react to our environment.

Sophie Cameron Trust

A designated fund to improve the knowledge on encephalitis lethargica.

Patient Events

A designated fund to support the running of patients events such as My Brain My Medicine; My Brain My Story.

Brainwalk

A designated fund to maintain and update Brainwalk- a fundraising and awareness platform.

Webinars

A designated fund aimed to support the development and running of our webinar series aimed at lay people and professionals.

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17. RESTRICTED FUNDS

	1 April 2022	Incoming Resources	Outgoing Resources	Transfers	31 March 2023
	£	£	£	£	£
Alpkit Foundation	-	300	-	-	300
Awards for All	-	5,950	(4,920)	-	1,030
The Misses Barrie Charitable Trust	-	750	-	-	750
B-C H 1971 Charitable Trust	-	1,000	(1,000)	-	-
Better Cumminity Business Network	-	3,000	-	-	3,000
Boshier Hinton	-	2,000	(1,680)	-	320
Camalodunum Lodge	-	1,250	(1,250)	-	-
The de Laszlo Foundation	1,000	15,000	(5,999)	-	10,001
Doris Field Charitable Trust	-	1,000	(1,000)	-	-
The D'Oyly Carte Charitable Trust	-	3,500	-	-	3,500
The Earl Fitzwilliam Charitable Trust	-	2,500	(2,500)	-	-
The February Foundation	-	3,000	(3,000)	-	-
Flitton Trust	-	250	(250)	-	-
Four Acre Trust	-	2,021	-	-	2,021
The Frank Litchfield General Charitable Trust	-	1,500	(1,500)	-	-
The Garfield Weston Foundation	793	15,000	(12,824)	-	2,969
Global Make Some Noise	-	29,943	(29,943)	-	-
Guarantors of Brain	-	3,000	(3,000)	-	-
Hays Travel Foundation	-	3,000	-	-	3,000
The Hugh Fraser Foundation	5,000	-	(5,000)	-	-
The Jack Brunton Charitable Trust	-	3,000	-	-	3,000
Mr & Mrs A N Joy Charitable Trust	-	5,000	(3,402)	-	1,598
The Kirkby Foundation 2021/22	12,743	-	(12,743)	-	-
The Kirkby Foundation 2022/23	-	13,000	(9,101)	-	3,899
The Leonard Curtis Foundation	525	-	-	-	525
Live Foundation	302	-	(302)	-	-
Liverpool Fellowship	3,750	-	(3,750)	-	-
Malton Town Council	-	225	(225)	-	-
Malton, Norton & District Lions	250	-	-	-	250
Marguerite Foundation 2	-	60,000	(60,000)	-	-
Masonic Charitable Foundation	2,181	20,000	(19,863)	-	2,318
Mollie Croysdale Charitable Trust	-	500	(500)	-	-
North Yorkshire County Council	-	1,000	-	-	1,000
Persimmon Charitable Foundation	5,000	-	(5,000)	-	-
PF Charitable Trust	-	6,000	(6,000)	-	-
PhD Fellowship	6,500	-	-	-	6,500
The Rank Foundation	15,521	-	(15,521)	-	-
The Research Fund	221,000	1,004	(38,189)	-	183,815
Schuh Trust	-	5,000	(5,000)	-	-
Seed Funding	11	-	(11)	-	-
The Shears Foundation	-	5,000	(5,000)	-	-
Sovereign Healthcare	2,500	-	(2,376)	-	124
St James's Place Charitable Foundation	-	5,000	(787)	-	4,213
UCB King Baudouin Foundation	31,835	-	(31,835)	-	-
Wilfred Jackson Will Trust	-	1,000	(1,000)	-	-
	£ 308,911	£ 219,693	(£ 294,471)	£ -	£ 234,133

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17. RESTRICTED FUNDS (continued)

	1 April 2021	Incoming Resources	Outgoing Resources	Transfers	31 March 2022
	£	£	£	£	£
Awards for All	5,490	-	(5,490)	-	-
The Astor Foundation	1,000	-	(1,000)	-	-
The de Laszlo Foundation	5,000	16,500	(20,500)	-	1,000
The D'Oyly Carte Charitable Trust	-	4,000	(4,000)	-	-
The Fellowship of Postgraduate Medicine	-	6,000	(6,000)	-	-
Friendly Hand	-	6,600	(6,600)	-	-
The Garfield Weston Foundation	-	15,000	(14,207)	-	793
Guarantors of Brain	-	3,000	(3,000)	-	-
The Hospital Saturday Fund	-	2,000	(2,000)	-	-
The Hugh Fraser Foundation	-	5,000	-	-	5,000
The Jack Brunton Charitable Trust	-	2,000	(2,000)	-	-
The James Ellis Charitable Trust	3,000	-	(3,000)	-	-
The Kirkby Foundation 2021	-	16,440	(3,697)	-	12,743
The Leonard Curtis Foundation	-	525	-	-	525
Live Foundation	1,916	-	(1,614)	-	302
Liverpool Fellowship	7,500	-	(3,750)	-	3,750
Malton, Norton & District Lions	250	-	-	-	250
Marguerite Foundation 2	-	60,000	(60,000)	-	-
Masonic Charitable Foundation	20,000	-	(17,819)	-	2,181
The Misses Barrie Charitable Trust	-	2,000	(2,000)	-	-
The National Lottery	25,988	37,500	(63,488)	-	-
The National Lottery special 25th Anniversary Fund	1,000	-	(1,000)	-	-
The Nikki Waterhouse Trust	-	2,450	(2,450)	-	-
The Norman Collinson Charitable Trust	-	1,000	(1,000)	-	-
Persimmon Charitable Foundation	-	5,000	-	-	5,000
PhD Fellowship	6,500	-	-	-	6,500
The Rank Foundation	22,500	-	(6,979)	-	15,521
The Research Fund	221,834	907	(1,741)	-	221,000
Ryedale District Council	-	965	(965)	-	-
Seed Funding	11	-	-	-	11
The Shears Foundation	-	5,000	(5,000)	-	-
The Sir Jules Thorn Charitable Trust	-	1,250	(1,250)	-	-
Sovereign Healthcare	-	2,500	-	-	2,500
The Sylvia & Colin Shepherd Charitable Trust	-	500	(500)	-	-
UCB King Baudouin Foundation	-	36,392	(4,557)	-	31,835
The Worshipful Company of Insurers Charitable Trust	-	5,000	(5,000)	-	-
	£ 321,989	£ 237,529	(£ 250,607)	£ -	£ 308,911

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17. RESTRICTED FUNDS (continued)

Alpkit Foundation

£300 as a contribution towards the costs of our Family Weekend in 2023 for children and families.

National Lottery Awards for All

Funding for translations of our Youtube animations in different languages.

The Misses Barrie Charitable Trust

Core - support services.

B-C H 1971 Charitable Trust

£1,000 as a contribution towards our support services for people in Devon and Cornwall.

Better Cumminity Business Network

£3,000 which was used to refurbish our Encephalitis Information Ambulance to make it road worthy so it may be used for awareness purposes.

Boshier Hinton

£2,000 to cover the costs of the production of Encephalitis in Children. A Guide which is a resource for families of children affected by encephalitis.

Camalodunum Lodge

£1,250 as a contribution towards the costs of our store room refurbishment.

The de Laszlo Foundation

Funding towards our grant programme and our vital support services

Doris Field Charitable Trust

£1,000 as a contribution towards our support services for people in Oxfordshire.

The D'Oyly Carte Charitable Trust

Retreat 2023.

The Earl Fitzwilliam Charitable Trust

£2,500 as a contribution towards people in Yorkshire.

The February Foundation

£3,000 as a contribution towards the costs of running our support line.

Flitton Trust

£250 as a contribution towards our core services.

Four Acre Trust

£20,000 restricted grant received as part of the Four Acre Trust match funding scheme, with a further £2,021 received as a donation.

The Frank Litchfield General Charitable Trust

£1,500 as a contribution towards our support services for children and young people.

The Garfield Weston Foundation

Funding towards Support and Connection Programme.

Global Make Some Noise

£39,943 total donation, £29,943 of which was used for our support and connection services and our My Brain My Story event. A further restricted grant of £10,000 was received once these projects were complete.

Guarantors of Brain

Funding contributing to the cost of the Encephalitis conference.

Hays Travel Foundation

£3,000 as a contribution towards the costs of our Family Weekend in 2023 for children and families.

The Hugh Fraser Foundation

Adult and childrens guides.

The Jack Brunton Charitable Trust

Kirkby Room Capital Appeal.

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17. RESTRICTED FUNDS (continued)

Mr & Mrs A N Joy Charitable Trust

£5,000 restricted donation towards our overall work.

The Kirkby Foundation 2021/22

Support database.

The Kirkby Foundation 2022/23

£13,000 grant towards the purchase of vital office equipment, and to undertake some capital work in the offices, including the store room refurbishment and some electrical work.

The Leonard Curtis Foundation

Funding towards our PhD

Live Foundation

For research seed funding.

Liverpool Fellowship

Funding of a PhD research fellowship.

Malton Town Council

£225 as a contribution towards the costs of our store room refurbishment.

Malton, Norton & District Lions

For the purchase of a brande gazebo.

Marguerite Foundation 2

Funding towards the UK volunteer programme.

Masonic Charitable Foundation

A grant to run for 3 years for helping young people.

Mollie Croysdale Charitable Trust

£500 towards our core support services.

North Yorkshire County Council

£1,000 to cover the costs of hosting our virtual gatherings for various people affected by encephalitis including parents, carers, those affected and the bereaved.

Persimmon Charitable Foundation

Funding towards children and families.

PF Charitable Trust

£6,000 as a contribution towards our overall core services.

PhD Fellowship

Funding for PhD research.

The Rank Foundation

Funding towards core costs for salary, training and organisational overheads associated with the post of Director of Services.

The Research Fund

To fund and facilitate research into encephalitis.

Schuh Trust

£5,000 to cover the costs of our annual global fundraising campaign, BrainWalk.

Seed Funding

Funding towards small research projects.

The Shears Foundation

Encephalitis Conference.

Sovereign Healthcare

Adults and childrens guides.

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17. RESTRICTED FUNDS (continued)

St James's Place Charitable Foundation

£5,000 as a contribution towards the costs of providing support services for children, young people and families.

UCB King Baudouin Foundation

Funding towards mental health and young people project.

Wilfred Jackson Will Trust

£1,000 as a contribution towards the costs of our store room refurbishment.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	2023 £	2022 £
Fund balances at 31 March 2023 are represented by:					
Unrestricted Funds	-	-	112,090	112,090	576,715
Designated funds	10,681	710,668	237,070	958,419	632,309
Restricted Funds	-	300,000	(65,867)	234,133	308,911
	£ 10,681	£ 1,010,668	£ 283,293	£ 1,304,642	£ 1,517,935

	Tangible Fixed Assets £	Investments £	Net Current Assets £	2022 £	2021 £
Fund balances at 31 March 2022 are represented by:					
Unrestricted Funds	-	-	576,715	576,715	766,828
Designated funds	10,708	763,305	(141,704)	632,309	342,227
Restricted Funds	-	300,000	8,911	308,911	321,989
	£ 10,708	£ 1,063,305	£ 443,922	£ 1,517,935	£ 1,431,044

19. OPERATING LEASE COMMITMENTS

As at 31 March 2023 the charitable company had future minimum lease payments under non-cancellable operating leases as follows:

	31 March 2023 £	31 March 2022 £
Operating leases which expire:		
Within one year	21,347	20,687
Within one to two years	1,347	177
Within two to five years	2,414	353
	£ 25,108	£ 21,217

The amount of non-cancellable operating lease payments recognised as an expense during the reporting period was £21,528 (2022: £21,009).

20. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that require disclosing.

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NOTES TO THE FINANCIAL STATEMENTS
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21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31 March 2023 £	31 March 2022 £
Net (expenditure)/income for the reporting period	(213,293)	86,891
Adjustments for:		
Depreciation charges	6,884	6,369
Losses/(gains) on investments	97,084	(9,943)
Dividends, interest and rents from investments	(26,098)	(17,242)
Profit on the sale of fixed assets	-	(350)
Decrease in stocks	1,294	192
Decrease/(increase) in debtors	14,295	(8,708)
(Decrease)/increase in creditors	(57,937)	8,451
Net cash (used in)/provided by operating activities	£ (177,771)	£ 65,660

ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash at bank and in hand	275,267	478,244
Total cash and cash equivalents	275,267	478,244

ANALYSIS OF CHANGES IN NET DEBT

	At 01/04/2022 £	Cash-flows £	At 31/03/2023 £
Cash	478,244	(202,977)	275,267
		(202,977)	
	478,244	(202,977)	275,267

22. PENSION CONTRIBUTIONS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions for the year totalled £28,018 (2022: £22,975). At the balance sheet date included in other creditors is £6 (2022: £2,764) of pension contributions to be paid over to the fund provider.

23. VOLUNTEERS

The Society has 120 active volunteers (including Trustees (6), Ambassadors (15), Vice Presidents (12), Presidents (2), Scientific Panel (24) and Team Encephalitis Volunteers (61) Office Volunteers (2)). The Society values the volunteers and their work and has dedicated volunteer policies for the volunteers to feel safe and appreciated while volunteering for the Society. Training opportunities are available to the volunteers and opportunities for the staff and volunteers to mix and feel part of the same team have been created.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Unrestricted		Restricted	Year ended
	General	Designated	Funds	31 March
	Fund	Funds	Funds	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies	292,231	50,000	907	343,138
Charitable activities	76,516	8,358	236,622	321,496
Other trading activities	228,168	47,208	-	275,376
Investments	17,242	-	-	17,242
Total	614,157	105,566	237,529	957,252
Expenditure on:				
Raising funds	206,292	-	-	206,292
Charitable activities	295,921	127,484	250,607	674,012
Total	502,213	127,484	250,607	880,304
Net income/expenditure and net movement in funds before gains on investments	111,944	(21,918)	(13,078)	76,948
Net gains on investments	9,943	-	-	9,943
Net income/(expenditure)	121,887	(21,918)	(13,078)	86,891
Transfers between funds	(312,000)	312,000	-	-
Net movement in funds	(190,113)	290,082	(13,078)	86,891
Reconciliation of funds:				
Total funds brought forward	766,828	342,227	321,989	1,431,044
Total funds carried forward	£ 576,715	£ 632,309	£ 308,911	£ 1,517,935