



Annual Report and Accounts

2023-2024

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Company information

Trustees' report

The Trustees present their Annual Report with the financial statements of the non-profit for the year ended 31 March 2024.

Reference and administrative details

Full name of charity: Encephalitis International
Company registration number: 04189027
England and Wales charity number: 1087843
Scottish charity number: SC048210

Encephalitis International 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	
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

Our advisors

Auditors:

HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

Bankers:

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

HSBC
27 Market Place
Malton
YO17 7LU

COOP
1 Balloon Street
Manchester
M4 4BE

Solicitor:

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

Investments:

REDMAYNE-BENTLEY LLP
9 Bond Court
Leeds LS1 2JZ

KILLIK & CO
46 Grosvenor Street,
Mayfair,
London W1K 3HN

Chair's report

We live in a world that is increasingly fast paced, increasingly disrupted as digitisation and technology opens new opportunities and increasingly unpredictable with global and local socio-economic and political environments. When everything around us is spinning at a thousand miles per hour, it's even more important to find stability in the one thing that holds every organisation together - our people.

Our first year as Encephalitis International has been groundbreaking on some fronts and continues to be challenging on others. Our major challenge remains scaling our reach to an international audience. We believe that success is a series of incremental wins - 2023 was our biggest Encephalitis Conference yet with 469 delegates from 57 countries. World Encephalitis Day, our flagship event, reached double the amount of people in February 2024 from the previous year with 224 million people reached in 111 countries.

We remain committed to calling out areas where we need to improve, and this year have fully implemented our digitised platform which includes our stated Objectives and Key Results. These are our major drivers that flow across the organisation and are measured monthly to ensure we are on track. This enables us to gather key insights on where we need to focus - for example, we know Trust and Foundation income has become significantly more challenging. It is our intention to move towards no deficit by 2025-26 as our income increases with investment in working with organisations such as the World Health Organisation.

Our best and most valuable asset, however, remains our people. From our world-class scientific panel to our amazing staff, from our board to our army of volunteers, we all remain committed together to rebuild futures around the world by saving lives, accelerating awareness and driving research. Our 30th year is one to celebrate thanks to the work



of our ambassadors, our scientific panel, our fundraisers, our generous corporate partners, our volunteers, our brilliant staff and leadership team, our Board of Trustees and of course our encephalitis community. These incredible individuals give their time, expertise, networks and their unwavering support and energy to move our cause forwards. A huge thank you to everyone who has helped us thrive this year and I look forward to continuing to grow this brilliant organisation together in 2024-25.

Gagun Gahir,
Chair

Our purpose and activities

Our vision

A world without death and disability from encephalitis.

Our mission

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

Our objectives – the 5 E's

EDUCATE: We aim to educate healthcare professionals with the knowledge to recognise, prevent and manage encephalitis effectively, ultimately improving patient outcomes.

EMPOWER: We strive to empower individuals affected by encephalitis, providing them with the expert resources and peer connections needed to rebuild their lives.

EXPAND: We seek to expand global scientific and medical understanding in the prevention, treatment, and impact of encephalitis. Through collaboration and knowledge-sharing, we can break new ground in the field.

ELEVATE: By elevating our reach, we aspire to touch the lives of more people internationally, fostering a sense of community.

EQUIP: Generating income to equip ourselves to deliver our vision effectively.

Our values

Our core beliefs as a non-profit, 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



Objectives and key results

EDUCATE

We aim to educate healthcare professionals with the knowledge to recognise, prevent and manage encephalitis effectively, ultimately improving patient outcomes.

- We had **2,495** professional members in **83** countries.
- World Encephalitis Day reached **224** million people in **101** countries.
- We hosted our Encephalitis Conference for medical, scientific and research professionals with **469** registered participants from **57** countries (28 Low to Middle Income Countries (LMIC), which we gifted **239** places to attend).
- We are part of the working groups for producing guidelines for both autoimmune and infectious encephalitis.
- We produced two key new resources aimed at health care professionals.



EMPOWER

We strive to empower individuals affected by encephalitis, providing them with the expert resources and peer connections needed to rebuild their lives.

- We had **11,524** members in **112** countries.
- We launched **15** new information resources.
- We had a total of **1,817** unique support service users from **57** countries.
- Events and gatherings were attended by **1,362** people in **57** countries making peer-to-peer connections, reducing isolation among those affected, and increasing confidence.
- Our Health Unlocked forum has **595** users.
- We had **1,485** contacts through our support line directly.
- We introduced a new feedback metric to help us understand the impact of our services.

EXPAND

We seek to expand global scientific and medical understanding in the prevention, treatment, and impact of encephalitis. Through collaboration and knowledge-sharing, we can break new ground in the field.

- Our CEO Dr Ava Easton co-authored **11** research papers.
- We hired our first Patient and Public Involvement Manager.
- We helped to recruit patients for **18** encephalitis research studies.
- We spent **£181k** on research activities.
- We awarded **three** research seed funds to institutions in Italy, UK and France.
- We awarded **three** travel bursaries to attend the Encephalitis Conference.



ELEVATE

By elevating our reach, we aspire to touch the lives of more people internationally, fostering a sense of community.

- **14%** of our contacts are based in North America.
- **29%** of our support service users are from outside the UK.
- Following the publication of the 'Why encephalitis matters?' on World Encephalitis Day 2023, the World Health Organization was commissioned by us to produce a technical brief targeted to policy-makers, health programme managers and planners, health-care providers and researchers which will be launched in 2025.

EQUIP

Generating income to equip ourselves to deliver our vision effectively.



- We generated **£54k** towards research from our matched funding Big Give campaign.
- We had **241** fundraisers who took on a challenge to help raise awareness and vital funds.
- **30** corporate partners supported our work and generated **£242k** in income.
- We generated **£43k** towards education modules for health professionals from our World Encephalitis Day appeal.
- We introduced more international opportunities to take on challenge events.
- **43** Trust & Foundations supported our cause and generated **£259k** in income.



CASE STUDY

Kevin's Story...

March 2019, after my wife had a difficult time waking me from a nap, she brought me into the hospital. I was diagnosed there with viral meningitis and encephalitis. Two weeks later I left the hospital thinking that was it, I was better. I didn't feel better but that would probably take a little longer. I was not given much information as to what lay ahead of me.

I came across Encephalitis International on Instagram in the middle of the night. I desperately needed answers as to what I was dealing with so I messaged them and they responded promptly. Long story short I ended up getting involved on their online support group.

These meetings have been encouraging, inspiring and so important to me. I don't feel so alone on my journey as I am with others who are on a similar journey. I feel safe here, no one will look at me funny and doubt what I'm thinking or how I am feeling. There is often helpful information passed on. One of the last meetings a fellow survivor told us that spending 10-20 minutes a day walking backwards has helped them with their fatigue. I've also been

able to pass on somethings that I find helpful, like somatic tracking. This information is not stuff your doctor wouldn't know unless they have also gone through this journey. Jon has also been important in getting us information or just answering questions we may have. I remember asking the question "does anyone have issues with clenching their teeth, and what do they do about it?" It appeared no one did but Jon said he'd check things out and get back to me and he did. That was so greatly appreciated. Thank you Jon I have always valued your comments.

What's also so beautiful about these support groups is that it also now allows me to reach out to others who are new on this journey and help them. This journey for me goes on but I have come a long way as I am now at a place where I feel I can get involved in being a volunteer for Encephalitis International. I was also given the opportunity to give a talk at one of the events, My Brain My Story. This has been so stretching and so wonderful. Thank You!

God Bless,
Kevin



CASE STUDY

Judiel's Story...



I have been a nurse in the Philippines for five years. With my youth, capabilities, endurance, and dreams - life was limitless. At the age of 25, my life stretched ahead of me.

However, on February 13th, 2021, my life was stolen from me. Everything I had planned and worked for started to vanish. I had no assurance that everything would ever go back to how it was as myself and my identity was lost. My illness started with some symptoms (severe headaches, fatigue, and fever) which were so generalized that I was suspected to have COVID, especially as this happened at the height of the pandemic. The doctors also tested for dengue fever, typhoid, spinal cord injury, and even leptospirosis. However, all the tests came back negative and showed a perfectly healthy woman in her prime years.

It was such a mystery for me. I felt there was something wrong with me, but I could not decipher what it was. I thought it was all in my head or that the fatigue was making my mind blurry. Maybe I was possessed, or a spell had been put on me to make me sick. After a series of consultations done in the Emergency Room and the Health Clinic, the doctors still could not identify what was causing my symptoms.

On February the 13th 2021, I started to have delusions. I was talking nonsense and started having visual distortions – everything looked like an abstract painting. I wanted to talk but I could not put the words into my mouth and my vision was all neon lights with moving objects. Then I started to scream and howl because of the excruciating pain in my head. I could not understand what my family was saying to me, and I started to become agitated. My family, even my sister who is a nurse, did not know what to do with me so they took me to the nearest hospital, and they diagnosed me as having a psychiatric condition.

However, my mother became my advocate and insisted that I was not a psychiatric case. She did not know what was wrong with me, but she knew in her heart that it was not something psychiatric. I cannot remember what happened next, but I woke up on April 21st, 2021. I could not do simple things such as reading, counting, and writing. I could not remember my family; I could not remember who I was. I felt like I was a child trapped in a 25-year-olds body as I needed to re-learn all the things that I knew before. My family told me I had been in a coma for almost two months. They also told me that I had been diagnosed with anti-NMDAR autoimmune encephalitis. They told me that immediately after being admitted to a different hospital, I had lots of tests done and every common disease was ruled out. Therefore, the neurologist started possible treatments for brain inflammation because by looking at one of the tests, you could see continuous seizures as if my brain was being “fried”. They gave me all the antibiotics, anti-viral medication, and even antipsychotic medications they could, but I showed no improvement. They, then, decided to send my lumbar tap sample to France, however this was going to take a month to come back so my neurologist decided to give me immunotherapy treatment without waiting for results.

Then a miracle happened – I woke up. I was so disoriented and unaware of who I was. Slowly after one month of rehab, I was able to regain my personality. I was able to write, read, count, walk, and go back to my normal life. In the end, I was able to go back and work as a nurse.

My story showed that in the end no matter how successful or strong you are as a person, you can be tested. After this experience, I learned to value the importance of slowing down, especially at this moment when everybody is busy with achieving timelines that have been put in place by society. Slowing down or resting does not make you less of the person you dream to be.

Also, I learned the value of family which can be the remedy for any problem you have in your life. They are persons in this world who are willing to sacrifice what they have and give the most unconditional love in this world. Lastly, I have learned to become more compassionate and caring as a nurse because my life now has a different purpose. It is not just a life for me to live but it is in my responsibility to make the gift of life a meaningful one.

Achievements and performance

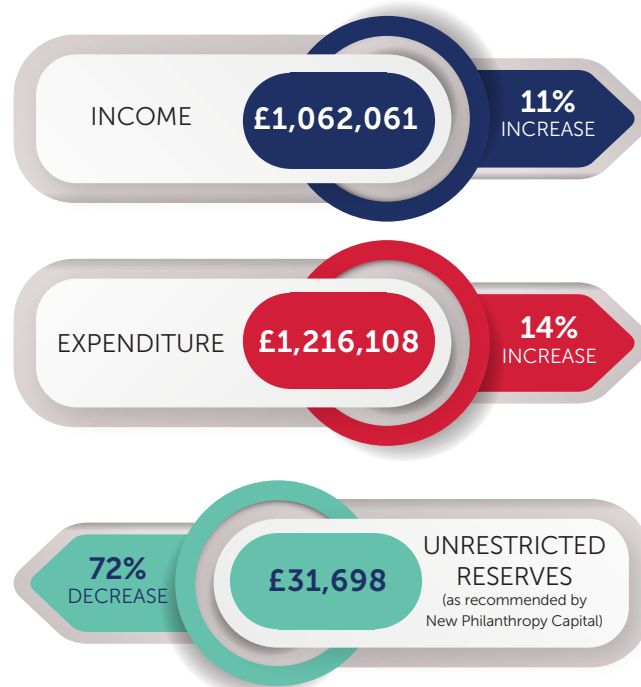
Key figures in numbers

**All increases and decreases relate to the previous financial year 2022/23*

As we move towards our new strategy in the financial year 2024-25 accounts the below figures will change to reflect our five new objectives. Since our strategic direction changed mid-year the below reflects our historic objectives.

- We spent £391,328 on support & information which represented 32% of our total expenditure (35% in 2022/23 - 3% decrease).
- We spent £273,118 on awareness, which represented 22% of our total expenditure (23% in 2022/2023 - 1% decrease).
- We spent £181,600 on research which represented 15% of our total expenditure (13% in 2022/23 - 2% increase)
- We spent £320,769 on fundraising, which is 26% of our total expenditure (25% in 2022/23 - 1% increase).
- We spent £49,293 on our Governance, which is 4% of our total expenditure (4% in 2022/23)

The impact of the pandemic, global conflict and cost of living crisis is being reflected in fundraising costs, it takes more resources to generate income with areas of difficulty being Trust & Foundation income, community fundraising, and individual giving.

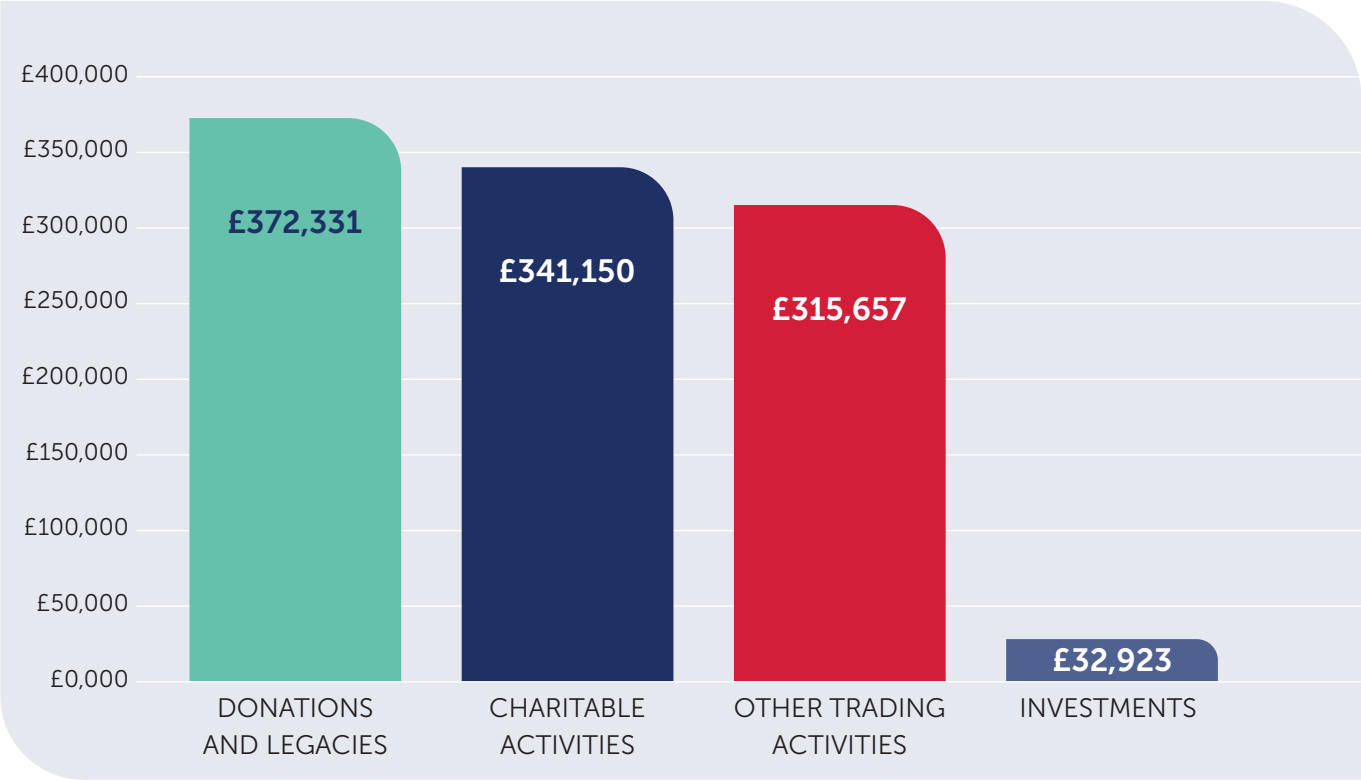


We are proud to have increased our expenditure on research as this will have a positive impact in the future in helping save lives and rebuild futures.

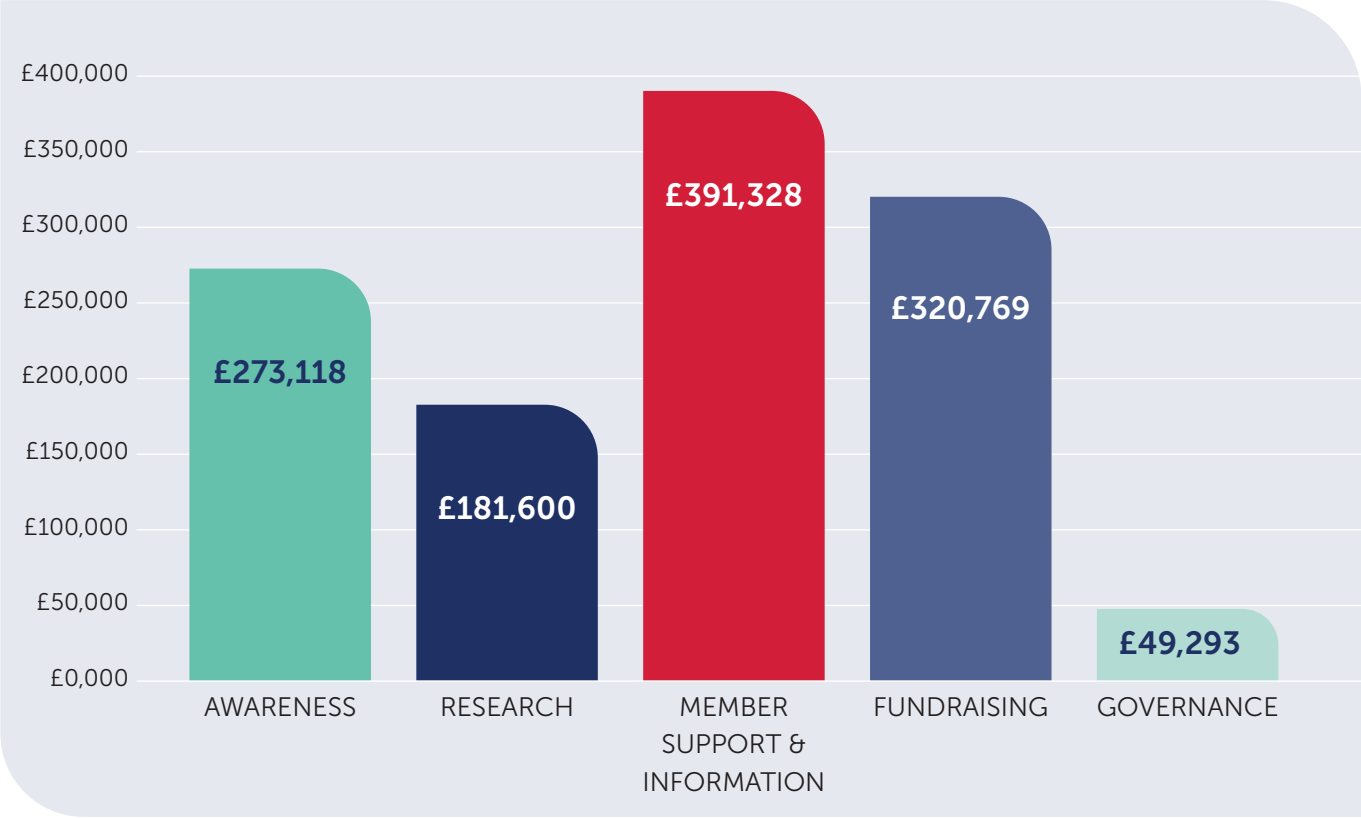
Find out more about our impact at www.encephalitis.info/aboutus

OBJECTIVE	EXPENDITURE		
	2022/2023	2023/2024	% INCREASE/ DECREASE
SUPPORT & INFORMATION	£370,722	£391,328	6% INCREASE
AWARENESS	£242,674	£273,118	13% INCREASE
RESEARCH	£138,557	£181,600	31% INCREASE

HOW WE RAISED OUR MONEY



HOW WE SPENT OUR MONEY



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. Based on the Global Burden of Disease data we now estimate around 1 to 1.5 million people/a year across the globe¹ are affected with this often- deadly (up to 40% mortality depending on the cause²) brain condition – three people every minute.

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 (ALS), Bacterial Meningitis, and Multiple Sclerosis - 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 for some types 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 mental health problems. These challenges can often result in social problems too, such as 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 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.

Several challenges present in terms of preventing encephalitis. Examples include misinformation and public response to vaccination relating to COVID-19, and indeed for illnesses once thought largely eradicated in many countries, for example measles. Travel health information for many remains substandard with many travellers not receiving the right information required to make decisions about their health and vaccination requirements. Encephalitis information and research remain high priorities in our strategic planning 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 funding the WHO to produce a technical brief which should be completed by the end of 2024 and launched on World Encephalitis Day 2025. This work will make an incredible difference in saving lives from encephalitis around the globe.

We have been 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 developed our vision, mission, and objectives to better reflect who we are and want to be which has been received very positively by our stakeholders.

1 Wang H, Zhao S, Wang S, Zheng Y, Wang S, Chen H, et al. Global magnitude of encephalitis burden and its evolving pattern over the past 30 years. *J Infect.* 2022 Jun;84(6):777–87

2 Günther, A., Schubert, J., Witte, O.W. et al. (2019) *Med Klin Intensivmed Notfmed* <https://doi.org/10.1007/s00063-019-0604-5>

3 All figures, unless otherwise stated, are from YouGov Plc. Sample sizes and 2021 field work dates varied according to country (Five countries were surveyed: UK, USA, Germany, India, and Australia). By people we mean adults (aged 18+) in the general public. The 77% people statistic is a mean of the five countries surveyed and was calculated by The Encephalitis Society by identifying incorrect answers to the YouGov Plc survey question 'in your own words, please type in the box below what you understand the word encephalitis to be/mean' and reflecting this information in a recalculation of YouGov Plc's question 'yes I have heard of encephalitis and know what it is'.

4 Blum, R.A., Tomlinson, A.R., Jetté, N., et al. (2020) Assessment of long-term psychosocial outcomes in anti-NMDA receptor encephalitis. *Epilepsy & Behavior.* May 2020. 108: 107088.



Structure, governance and management

Governing document

Encephalitis International registered as a charity on 25 February 1995. It was formed a year earlier by a group of parents, thus we consider the group's inaugural year to be 1994. 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. We registered as a charity in Scotland in 2018. In December 2023 we legally changed our name to Encephalitis International. It is governed by its Articles of Association which were amended and adopted in November 2016. Encephalitis International 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 organisation. 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.

Dr Ava Easton is the Chief Executive of Encephalitis International, having worked for the organisation and in the field of encephalitis since 2000; Phillippa Chapman is the Deputy Chief Executive having worked for the organisation since 2012 and Alina Ellerington is Director of Services having worked for the organisation since 2008. Calum Goodwin is the Head of Partnerships and Giving and has worked at the organisation since 2022. 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 organisation; and its vision and mission, the structure and workings of the organisation, its staff and volunteers. The organisation 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. The Treasurer post can be for a maximum of 12 years.

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

Pay policy for leadership team

The Trustees and Leadership Team comprise the key management personnel of the non-profit in charge of directing and controlling, running and operating the non-profit 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 by our Remunerations subcommittee, and in 2023 an external audit of our salaries and job descriptions was undertaken by TurningPoint HR.

Related parties

None of the Trustees receive remuneration or other benefits from their work with the non-profit. Any connection between a Trustee or Executive of the non-profit 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

Encephalitis International currently has a staff of 15: 7 full-time (37 hours per week) and 8 part-time (ranging from 22.5 to 34 hours per week) employees. Encephalitis International aims to be an organisation where employees enjoy working and feel supported and developed. The organisation makes contributions of 6% to a pension scheme for all its employees and supplies all its driver-employees with a free local parking permit. Encephalitis International 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. Encephalitis International 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 organisation's strategy and objectives.

Volunteers

Encephalitis International has 122 active volunteers (including Trustees (6), Observer Trustees (2) Ambassadors (16), Vice Presidents (11), Presidents (2), Scientific Panel (29) and Team Encephalitis Volunteers (54) Office Volunteers (2). Encephalitis International values the volunteers and their work and has dedicated volunteer policies for the volunteers to feel safe and appreciated while volunteering. 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 International Scientific Advisory Panel

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

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 eleven 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.



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

Encephalitis International receives support from a range of pharmaceutical, diagnostic, 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/become-a-corporate-partner. Encephalitis International 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 non-profit are always reached independently and are based on informed and balanced evidence.

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-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, that organises two externally facilitated training sessions for the team annually and also a team meeting D&I area spotlight – to help us learn as a team and grow. We will be launching a D&I strategy in 2025.

Ethical issues

Funding Research that tests on animals

Encephalitis International 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. Encephalitis International 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.

Thank you to our corporate supporters in 2023-24 who in total have raised £241,770 in income.

Arialys

Apex Care Homes

Approachable Certification Ltd

Aston University

Atlas Winch & Hoist Services

Balfour & Manson

Bavarian Nordic

bioMerieux

Clare Florist

Clarke Willmott

CSL Behring

CSL Seqirus

Euroimmun

GSK

Killik & Co

Leigh Day

MCH London

miDiagnostics

Moore Barlow

P J Hayman

Pfizer

Roche

SC Johnson

Svar Wieslab

Techmonkeys

UCB

University of Liverpool

Valneva

XCyton Diagnostics

YDL

Financial review

The overall result for the year is a net deficit before losses on investments of £154,047 which was better than expected having budgeted for a planned deficit of £228,500. The Balance Sheet at 31 March 2024 shows total retained funds of £1,175,863. This includes restricted funds of £229,277.

A breakdown of restricted funds, showing movements in the year by project and closing balances at 31 March 2024 and the reasons the funds are restricted is shown in Note 18.

At the end of the year, there was a 72% decrease in the unrestricted reserve (£31,698), 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 non-profit 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.

Investment policy

Encephalitis International 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 organisation was to invest inactive charitable income. The organisation 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 100% ethical portfolios.

Reserves policy

The Board of Trustees resolve to pursue a policy of establishing and maintaining a contingency fund sufficient to meet twelve months' unrestricted expenditure, as the COVID-19 pandemic and ongoing cost of living crisis brought into sharp focus the importance of having sufficient reserves as a protection from income shocks and unexpected events (£698,901 based on 2023/24 expenditure).

This is 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 and is currently at £592,503 which is 85% of target amount.

Risk management

Encephalitis International has a 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 non-profit 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.
- Sustainability of the non-profit following the departure of key members of the staff team due to illness or termination of contracts.
- Significant impact in delivering services due to external impact of a supplier meaning we can not access key data or software .

The non-profit 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 non-profit.

Safeguarding

As a non-profit 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

Encephalitis International 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.

Our approach to fundraising focuses on five main areas:

- Encouraging and supporting people to conduct their own fundraising activities, including entering global third-party challenge events.
- Building partnerships with businesses and other organisations.
- Soliciting gifts from trusts and foundations.
- Encouraging people to consider leaving a gift in their will.
- Supporting those wishing to make individual donations and high value gifts.

The non-profit 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 non-profit 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 non-profit 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 non-profit 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 as a learning organization 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 International 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).

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 adequate accounting records that:

- are sufficient to show and explain the charitable company's transactions.
- disclose with reasonable accuracy, at any time, the financial position of the charitable company.
- enable them to ensure that the financial statements comply with the Companies Act, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the non-profits constitution.

They are also responsible for safeguarding the assets of the non-profit, which includes taking reasonable steps to prevent and detect fraud and other irregularities. Insofar as each of the Trustees/directors of the non-profit at the date of approval of this report is aware, there is no relevant audit information (information needed by the non-profit's auditor in connection with preparing the audit report) of which the non-profit's auditor is unaware. Each Trustee/director has taken all of the steps that they should have taken as a Trustee/director in order to make themselves aware of any relevant audit information and to establish that the non-profit's auditor is aware of that information.

Approved by the Board of Directors and Trustees on 16 December 2024 and signed on its behalf by:



Chair – Gagun Gahir

Independent auditor's report to the members of Encephalitis International

Opinion

We have audited the financial statements of Encephalitis International for the year ended 31 March 2024, 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 2024 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.

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.

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.

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

18 December 2024

Encephalitis International

Statement of financial activities and income and expenditure account for the year ended 31 March 2024

	Note	Unrestricted General Fund £	Designated Funds £	Restricted Funds £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Income and endowments from:						
Donations and legacies	2	278,543	35,614	58,174	372,331	290,138
Charitable activities	3	100,367	22,903	217,880	341,150	328,959
Other trading activities	4	194,225	121,432	-	315,657	308,992
Investments	5	32,923	-	-	32,923	26,098
Total		606,058	179,949	276,054	1,062,061	954,187
Expenditure on:						
	6					
Raising funds		214,549	-	-	214,549	191,081
Charitable activities		484,352	236,297	280,910	1,001,559	879,315
		698,901	236,297	280,910	1,216,108	1,070,396
Net expenditure and net movement in funds before gains/(losses) on investments						
		(92,843)	(56,348)	(4,856)	(154,047)	(116,209)
Net gains/(losses) on investments		25,268	-	-	25,268	(97,084)
Net expenditure						
		(67,575)	(56,348)	(4,856)	(128,779)	(213,293)
Transfers between funds	17, 18	(12,817)	12,817	-	-	-
Net movement in funds						
		(80,392)	(43,531)	(4,856)	(128,779)	(213,293)
Reconciliation of funds:						
Total funds brought forward		112,090	958,419	234,133	1,304,642	1,517,935
Total funds carried forward		£ 31,698	£ 914,888	£ 229,277	£ 1,175,863	£ 1,304,642

The notes on pages 26 to 42 form part of these financial statements.

Encephalitis International (Registration number: 04189027)

Balance sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets:					
Tangible assets	13		10,595		10,681
Intangible assets	14		2,871		-
Investments	12		888,348		1,010,668
			<u>901,814</u>		<u>1,021,349</u>
Current assets:					
Stocks		20,222		15,552	
Debtors	15	56,755		56,378	
Cash at bank and in hand		<u>264,686</u>		<u>275,267</u>	
		341,663		347,197	
Liabilities:					
CREDITORS: amounts falling due within one year	16	<u>67,614</u>		<u>63,904</u>	
Net current assets			274,049		283,293
Total net assets			<u>£ 1,175,863</u>		<u>£ 1,304,642</u>
The funds of the non-profit:					
Unrestricted funds	17				
Undesignated		31,698		112,090	
Designated		<u>914,888</u>		<u>958,419</u>	
			946,586		1,070,509
Restricted Funds	18		<u>229,277</u>		<u>234,133</u>
Total non-profit funds			<u>£ 1,175,863</u>		<u>£ 1,304,642</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 16 December 2024 and signed on its behalf by:

G Gahir
Director and Trustee

J Mayhew
Director and Trustee

The notes on pages 26 to 42 form part of these financial statements.

Encephalitis International

Statement of cashflows for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	22	(180,728)	(177,771)
Cash flows from investing activities:			
Dividends, interest and rents from investments		32,923	26,098
Proceeds from the sale of property, plant and equipment		1,875	-
Purchase of property, plant and equipment		(12,239)	(6,857)
Purchase of investments		(272,705)	(625,718)
Sales of investments		420,293	581,271
Net cash provided by/(used in) investing activities		170,147	(25,206)
Change in cash and cash equivalents in the reporting period		(10,581)	(202,977)
Cash and cash equivalents at the beginning of the reporting period		275,267	478,244
Cash and cash equivalents at the end of the reporting period		264,686	275,267

The notes on pages 26 to 42 form part of these financial statements.

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

Legal entity

Encephalitis International 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 non-profit 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 non-profit 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.

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.

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

Fund accounting

Unrestricted funds

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

Unrestricted funds are identified as £946,586 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 £31,698.

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.

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 non-profit 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 non-profit 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

	2024 £	2023 £
Gift and donations	184,097	150,346
Gift Aid	49,233	43,907
Legacies and bequests	56,726	5,000
Gift in Kind	8,232	12,161
Corporate income (donations)	74,043	78,724
	£ 372,331	£ 290,138

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

3. Charitable activities

	2024	2023
	£	£
Services provided/contributions - meetings	61,000	59,595
Grants received		
The Sylvia and Colin Shepherd Charitable Trust	500	500
The Michael & Anna Wix Charitable Trust	-	200
The de Laszlo Foundation	15,000	15,000
Four Acre Trust	-	22,021
The Kirkby Foundation	-	13,000
Marguerite Foundation	120,000	60,000
Guarantors of Brain	3,000	3,000
The Marsh Christian Trust	650	550
The D'Oyly Carte Charitable Trust	-	3,500
The Garfield Weston Foundation	15,000	15,000
The Misses Barrie Charitable Trust	-	750
The Shears Foundation	-	5,000
Ardwick Trust for children and young people	-	100
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	20,000
Sophie Cameron Trust	-	823
Schuh Trust	-	5,000
Mollie Croysdale Charitable Trust	-	500
PF Charitable Trust	10,000	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
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

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

3. Charitable activities (CONTINUED)

	2024	2023
	£	£
Friendly Hand	3,300	-
The Hospital Saturday Fund	2,000	-
Sovereign Healthcare	2,000	-
Freemasons	3,750	-
Hugh Fraser Foundation	5,000	-
Catherine Cookson Charitable Trust	5,000	-
YBS Charitable Trust	1,000	-
Sir James Knott Trust	4,000	-
Inman Charitable Trust	5,000	-
Stockwell Cliffe Charitable Trust	1,000	-
Anton Jurgens Charitable Trust	3,000	-
Peter Sowerby Foundation	25,000	-
Big Give	2,000	-
Lawson Trust	5,000	-
James Wise Trust	250	-
Christopher Reeves Memorial Trust	500	-
The Ammco Charitable Trust	1,000	-
Thirplow Trust	3,000	-
Barbara A Shuttleworth Memorial Trust	1,000	-
Louis Nicholas Residuary Charitable Trust	5,000	-
Baron Davenport's Charity	1,500	-
Rest Harrown Trust	200	-
The Gledswood Charitable Trust	1,500	-
Marion Bennett Charitable Trust	10,000	-
de Brye Charitable Trust	5,000	-
	£ 341,150	£ 328,959

4. Other trading activities

	2024	2023
	£	£
Fundraising	140,178	182,321
Merchandise	7,752	6,708
Corporate income (services)	167,727	119,963
	£ 315,657	£ 308,992

5. Investments

	2024	2023
	£	£
Bank interest	3,756	1,827
Investment income	29,167	24,271
	£ 32,923	£ 26,098

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

6. Analysis of total expenditure

	2024	2023
	£	£
Raising funds		
Fundraising	24,095	13,032
Staff Costs	168,715	160,994
Bank charges & finance fees	9,642	7,984
Merchandise (adjusted for stock)	6,769	4,091
Investment fees	5,328	4,980
	£ 214,549	£ 191,081
Charitable activities		
Members activities	62,550	47,195
Research	116,175	85,829
Publicity/Awareness	78,507	75,500
Publications and printing	19,661	20,580
Postage and office supplies	12,872	14,481
Telephone/internet	3,490	3,097
Information technology	55,859	39,977
Affiliation fees	10,845	8,916
Rent, rates & other premises costs	31,816	32,484
Repairs and renewals	11,184	11,168
Sundry expenses	895	531
Staff Costs	464,573	407,588
Training costs	8,538	10,011
Staff travel, accommodation & subsistence	43,469	41,664
Volunteer travel, accommodation & subsistence	7,597	3,686
Outsourced services	49,820	43,139
Recruitment	49	12,384
Depreciation	7,580	6,883
Trustees expenses	5,173	2,913
Accountancy, audit & legal fees	8,957	9,710
Bank charges & finance fees	1,949	1,579
	£ 1,001,559	£ 879,315

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

7. Support costs

*Support Costs are the definition used by the Charity Commission and do not refer to Encephalitis International's Member support activities. See note on page 26.

	Awareness	Research	Member Support & Information	Fundraising	Governance	Support Costs	Total
	£	£	£	£	£	£	£
Fundraising	-	-	-	24,095	-	-	24,095
Merchandise	-	-	-	6,769	-	-	6,769
Investment fees	-	-	-	-	5,328	-	5,328
Members Activities	-	-	62,550	-	-	-	62,550
Publicity/Awareness	71,072	1,256	295	5,884	-	-	78,507
Publications & Printing	7,286	3,482	7,387	1,242	53	211	19,661
Postage & Office Supplies	4,178	550	2,593	3,932	324	1,295	12,872
Telephone & Internet	698	174	1,047	698	175	698	3,490
Information Technology	14,412	2,252	19,115	8,577	3,081	8,422	55,859
Affiliation fees	1,535	1,118	4,248	2,041	666	1,237	10,845
Rent and other premises cost	6,363	1,591	9,545	6,363	1,591	6,363	31,816
Repairs & Renewals	2,036	460	2,716	3,770	440	1,762	11,184
Sundry Expenses	180	26	233	160	26	270	895
Staff Costs	106,183	23,136	230,021	215,152	11,359	47,437	633,288
Training costs	993	293	2,187	4,134	186	745	8,538
Staff Travel/Accom	7,665	12,140	14,086	8,603	630	345	43,469
Vol - Travel/Accom	176	2,967	3,812	642	-	-	7,597
Outsourced services	25,139	-	-	-	2,160	22,521	49,820
Recruitment	-	-	-	49	-	-	49
Depreciation & profit on sale of assets	1,516	379	2,274	1,516	379	1,516	7,580
Governance including travel and training	-	-	-	-	5,173	-	5,173
Legal & accountancy	66	34	504	158	8,128	67	8,957
Bank charges & investments fees	392	1,630	842	8,402	303	22	11,591
Research	-	116,175	-	-	-	-	116,175
Total	249,890	167,663	363,455	302,187	40,002	92,911	1,216,108
*Support cost Allocation	23,228	13,937	27,873	18,582	9,291	(92,911)	-
Total costs	£ 273,118	£ 181,600	£ 391,328	£ 320,769	£ 49,293	£ -	£ 1,216,108

8. Net incoming resources for the year

	2024	2023
	£	£
The net incoming resources are stated after charging:		
Depreciation	7,580	6,884
Auditor's remuneration		
- Audit services	4,495	4,195
- other financial services	3,225	2,970

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

9. Remuneration and expenses of trustees

None of the Trustees received any remuneration or benefits by virtue of being a Trustee of the non-profit. Travel and subsistence expenses were reimbursed to, and accommodation paid for on behalf of 7 Trustees (2023: 7), totalling £5,173 (2023: £2,913).

10. Staff costs and numbers

	2024	2023
	£	£
Wages and salaries	550,843	496,143
Social security costs	50,120	44,421
Pension costs	32,325	28,018
	<u>£ 633,288</u>	<u>£ 568,582</u>

The average monthly head count was 16 staff (2023: 16).

Employees earning £60,000 or more per annum

£70,000 - £79,999	1	1
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The key leadership personnel of the non-profit comprise the Trustees and Leadership Team. The total employee benefits of the key leadership personnel of the non-profit were £235,434 (2023: £207,513)

11. Taxation

The company is accepted as a non-profit 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

	2024	2023
	£	£
Market value at 1 April 2023	1,010,668	1,063,305
Additions	272,705	625,718
Disposals	(420,293)	(581,271)
Net unrealised investment gain	25,268	(97,084)
Market value at 31 March 2024	<u>£ 888,348</u>	<u>£ 1,010,668</u>
The historical cost of the above investments amounts to:	<u>£ 861,572</u>	<u>£ 1,052,966</u>
Listed investments:		
Within the UK	622,564	753,670
Outside the UK	265,784	256,998
	<u>£ 888,348</u>	<u>£ 1,010,668</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 (2023: £300,000).

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

13. Tangible fixed assets

	Leasehold improvements to building £	Plant and machinery etc. £	Total £
<i>Cost or valuation</i>			
At 1 April 2023	50,667	52,274	102,941
Additions in year	-	6,498	6,498
Disposals in year	-	(2,930)	(2,930)
At 31 March 2024	50,667	55,842	106,509
<i>Depreciation</i>			
At 1 April 2023	48,863	43,397	92,260
Charge for year	902	4,950	5,852
Disposals in year	-	(2,198)	(2,198)
At 31 March 2024	49,765	46,149	95,914
<i>Net book value</i>			
At 31 March 2024	£ 902	£ 9,693	£ 10,595
At 31 March 2023	£ 1,804	£ 8,877	£ 10,681

All of the tangible fixed assets relate to unrestricted funds.

14. Intangible fixed assets

	Video production £	Total £
<i>Cost or valuation</i>		
At 1 April 2023	-	-
Additions in year	5,741	5,741
At 31 March 2024	5,741	5,741
<i>Amortisation</i>		
At 1 April 2023	-	-
Charge for year	2,870	2,870
At 31 March 2024	2,870	2,870
<i>Net book value</i>		
At 31 March 2024	£ 2,871	£ 2,871
At 31 March 2023	£ -	£ -

All of the intangible fixed assets relate to unrestricted funds.

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

15. Debtors

	2024	2023
	£	£
Other debtors	56,755	56,378
	£ 56,755	£ 56,378

All debtors relate to unrestricted funds.

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	13,558	33,755
Accruals and deferred income	27,646	13,479
Taxation and social security	12,834	12,140
Other creditors	13,576	4,530
	£ 67,614	£ 63,904

All creditors relate to unrestricted funds.

	2024	2023
	£	£
Deferred income: movement in year		
Deferred income brought forward	2,051	62,932
Released in the year	(2,051)	(62,932)
Deferred in the year	15,329	2,051
Deferred income carried forward	£ 15,329	£ 2,051

Deferred income represents monies received in advance for various events to be held in financial year 2024/25 (2023: £2,051 for various events to be held in 2023/24).

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

17. Unrestricted funds

	1 April 2023	Incoming Resources	Outgoing Resources	Gains on Investments	Transfers	31 March 2024
	£	£	£	£	£	£
Undesignated	112,090	606,058	(698,901)	25,268	(12,817)	31,698
Designated						
Building Liabilities Fund	50,000	-	(10,615)	-	-	39,385
Contingency Reserve	592,503	-	-	-	-	592,503
Encephalitis Conference	17,612	40,717	(52,211)	-	-	6,118
World Encephalitis Day (WED)	2,373	40,000	(74,332)	-	31,959	-
World Encephalitis Day Alliance (WEDA)	4,530	13,840	(12,575)	-	-	5,795
Young People's Project	2,500	10	(2,510)	-	-	-
Capital/Building Fund	150,000	-	-	-	-	150,000
WHO	86,134	-	(31,505)	-	-	54,629
Opportunities fund	50,000	-	-	-	(19,142)	30,858
Patient Events	2,767	46,782	(49,549)	-	-	-
WED Appeal 2024	-	35,600	-	-	-	35,600
Seed Funding	-	3,000	(3,000)	-	-	-
	958,419	179,949	(236,297)	-	12,817	914,888
	£ 1,070,509	£ 786,007	(£ 935,198)	£ 25,268	£ -	£ 946,586

	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

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

17. 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 £698,901 for 2023/24 and so the fund is currently £106,398 below target.

Encephalitis Conference

Funding towards our annual Encephalitis Conference.

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.

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.

Patient Events

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

WED Appeal 2024

This fund was created following our WED Appeal, money raised will be put towards the appeal's aim: "providing training opportunities for medical professionals globally".

Seed Funding

Funding towards small research projects.

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

18. Restricted funds

	1 April 2023	Incoming Resources	Outgoing Resources	Transfers	31 March 2024
	£	£	£	£	£
Alpkit Foundation	300	-	(300)	-	-
The Ammco Charitable Trust	-	1,000	(1,000)	-	-
Anton Jurgens CT	-	3,000	(3,000)	-	-
Awards for All	1,030	-	(1,030)	-	-
Barbara A Shuttleworth Memorial Trust	-	1,000	(64)	-	936
Baron Davenport's Charity	-	1,500	(1,500)	-	-
The Misses Barrie Charitable Trust	750	-	(750)	-	-
Better Cumminity Business Network	3,000	-	(3,000)	-	-
Boshier Hinton	320	-	(320)	-	-
Catherine Cookson Charitable Trust	-	5,000	(3,966)	-	1,034
Christopher Reeves Memorial Trust	-	500	-	-	500
de Brye Charitable Trust	-	5,000	(756)	-	4,244
The de Laszlo Foundation	10,001	15,000	(15,000)	-	10,001
The D'Oyly Carte Charitable Trust	3,500	-	(3,500)	-	-
Four Acre Trust	2,021	-	(2,021)	-	-
Freemasons	-	1,250	(1,250)	-	-
Friendly Hand	-	3,300	(3,300)	-	-
The Garfield Weston Foundation	2,969	15,000	(17,969)	-	-
Guarantors of Brain	-	3,000	(3,000)	-	-
Hays Travel Foundation	3,000	-	(3,000)	-	-
Hospital Saturday Fund	-	2,000	(2,000)	-	-
The Hugh Fraser Foundation	-	5,000	(5,000)	-	-
Inman Charitable Trust	-	5,000	(5,000)	-	-
The Jack Brunton Charitable Trust	3,000	-	(3,000)	-	-
Sir James Knott Trust	-	4,000	(4,000)	-	-
James Wise Trust	-	250	(250)	-	-
Mr & Mrs A N Joy Charitable Trust	1,598	-	(1,598)	-	-
The Kirkby Foundation 2022/23	3,899	-	(3,899)	-	-
Lawson Trust	-	5,000	(5,000)	-	-
The Leonard Curtis Foundation	525	-	(525)	-	-
Liverpool Fellowship	-	9,000	(9,000)	-	-
Louis Nicholas Residuary Charitable Trust	-	5,000	(5,000)	-	-
Malton, Norton & District Lions	250	-	(250)	-	-
Marguerite Foundation 3	-	60,000	(60,000)	-	-
Marion Bennett Charitable Trust	-	10,000	-	-	10,000
Masonic Charitable Foundation	2,318	22,500	(24,818)	-	-
North Yorkshire County Council	1,000	-	(1,000)	-	-
PF Charitable Trust	-	10,000	-	-	10,000
PhD Fellowship	6,500	-	(3,000)	-	3,500
Peter Sowerby Foundation	-	25,000	(14,714)	-	10,286
The Research Fund	183,815	51,554	(56,593)	-	178,776
Rest Harrow Trust	-	200	(200)	-	-
Sovereign Healthcare	124	2,000	(2,124)	-	-
St James's Place Charitable Foundation	4,213	-	(4,213)	-	-
Stockwell Cliffe Charitable Trust	-	1,000	(1,000)	-	-
Thriplow Trust	-	3,000	(3,000)	-	-
YBS Charitable Trust	-	1,000	(1,000)	-	-
	£ 234,133	£ 276,054	(£ 280,910)	£ -	£ 229,277

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

18. Restricted funds (continued)

	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

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

18. Restricted funds (continued)

Alpkit Foundation

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

The Ammco Charitable Trust

A contribution towards our support services for people in Oxfordshire.

Anton Jurgens CT

Contribution towards the Retreat.

Awards for All

Contribution towards a translation project.

Barbara A Shuttleworth Memorial Trust

For our children information resources.

Baron Davenport's Charity

Core - support services for elderly.

The Misses Barrie Charitable Trust

Core - support services.

Better Community Business Network

To refurbish our Encephalitis Information Ambulance.

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 enceph.

Catherine Cookson Charitable Trust

Funds towards store room refurbishment.

Christopher Reeves Memorial Trust

Funds towards information resources.

de Brye Charitable Trust

Support towards our work with children and young people.

The de Laszlo Foundation

Funding towards our grant programme and our vital support services

The D'Oyly Carte Charitable Trust

Retreat 2023.

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.

Freemasons

Funds towards store room refurbishment.

Friendly Hand

Funds towards Retreat 2023.

The Garfield Weston Foundation

Funding towards Support and Connection Programme.

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.

Hospital Saturday Fund

Core - support services for elderly.

The Hugh Fraser Foundation

Adult and childrens guides.

Inman Charitable Trust

Core - support services.

The Jack Brunton Charitable Trust

Funding for My Brain: My Story 2023.

Sir James Knott Trust

Core support - for people in the North East of England.

James Wise Trust

Funds towards Retreat 2023.

Mr & Mrs A N Joy Charitable Trust

£5,000 restricted donation towards our overall work.

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.

Lawson Trust

Core support - for the Kent and Sussex Community.

The Leonard Curtis Foundation

Funding towards our PhD

Liverpool Fellowship

Funding of a PhD research fellowship.

Louis Nicholas Residuary Charitable Trust

Support towards our Team Encephalitis Volunteer Scheme.

Malton, Norton & District Lions

For the purchase of a brande gazebo.

Marguerite Foundation

Encephalitis Matters Project.

Marion Bennett Charitable Trust

Support towards purchase of Office HQ.

Masonic Charitable Foundation

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

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

18. Restricted funds (continued)

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.

PF Charitable Trust

Support towards purchase of Office HQ.

PhD Fellowship

Funding for PhD research.

Peter Sowerby Foundation

Support towards our Patient and Public Involvement work.

The Research Fund

To fund and facilitate research into encephalitis.

Rest Harrow Trust

Core funding.

Sovereign Healthcare

Core support - for the West Yorkshire community.

St James's Place Charitable Foundation

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

Thriplow Trust

Support towards Encephalitis Conference bursaries.

YBS Charitable Trust

Support staff salaries.

19. Analysis of net assets between funds

	Tangible Fixed Assets	Intangible Fixed Assets	Net Current Investments	Assets	2024	2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Unrestricted Funds	-	-	-	31,698	31,698	112,090
Designated funds	10,595	2,871	588,348	313,074	914,888	958,419
Restricted Funds	-	-	300,000	(70,723)	229,277	234,133
	£ 10,595	£ 2,871	£ 888,348	£ 274,049	£ 1,175,863	£ 1,304,642

	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

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

20. Operating lease commitments

As at 31 March 2024 the charitable company had future minimum lease payments under non-cancellable operating leases as follows:

	31 March 2024	31 March 2023
	£	£
Operating leases which expire:		
Within one year	21,347	21,347
Within one to two years	1,182	1,347
Within two to five years	1,233	2,414
	£ 23,762	£ 25,108

The amount of non-cancellable operating lease payments recognised as an expense during the reporting period was £21,347 (2023: £21,528).

21. Related party transactions

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

22. Reconciliation of net movement in funds to net cash flow from operating activities

	31 March 2024	31 March 2023
	£	£
Net expenditure for the reporting period	(128,779)	(213,293)
Adjustments for:		
Depreciation charges	8,722	6,884
(Gains)/losses on investments	(25,268)	97,084
Dividends, interest and rents from investments	(32,923)	(26,098)
Profit on the sale of fixed assets	(1,143)	-
(Increase)/decrease in stocks	(4,670)	1,294
(Increase)/decrease in debtors	(377)	14,295
Increase/(decrease) in creditors	3,710	(57,937)
Net cash used in operating activities	£ (180,728)	£ (177,771)

ANALYSIS OF CASH AND CASH EQUIVALENTS

	264,686	275,267
Cash at bank and in hand		
Total cash and cash equivalents	264,686	275,267

ANALYSIS OF CHANGES IN NET DEBT

	At 01/04/2023	Cash-flows	At 31/03/24
	£	£	£
Cash	478,244	(202,977)	275,267
		(202,977)	
	478,244	(202,977)	275,267

Encephalitis International

Notes to the financial statements for the year ended 31 March 2024

23. Pension contributions

The non-profit operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the non-profit in an independently administered fund. Contributions for the year totalled £32,325 (2023: £28,018). At the balance sheet date included in other creditors is £3,731 (2023: £6) of pension contributions to be paid over to the fund provider.

24. Volunteers

Encephalitis International has 122 active volunteers (including Trustees (6), Ambassadors (15), Vice Presidents (12), Presidents (2), Scientific Panel (24) and Team Encephalitis Volunteers (61) Office Volunteers (2). Encephalitis International values the volunteers and their work and has dedicated volunteer policies for the volunteers to feel safe and appreciated while volunteering for the organisation. 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.

25. Comparative statement of financial activities and income and expenditure account

	Unrestricted General Fund £	Designated Funds £	Restricted Funds £	Year ended 31 March 2023 £
Income and endowments from:				
Donations and legacies	224,984	64,650	504	290,138
Non-profit activities	98,320	11,950	218,689	328,959
Other trading activities	244,381	64,111	500	308,992
Investments	26,098	-	-	26,098
Total	593,783	140,711	219,693	954,187
Expenditure on:				
Raising funds	191,081	-	-	191,081
Non-profit activities	396,687	188,157	294,471	879,315
Total	587,768	188,157	294,471	1,070,396
Net income/expenditure and net movement in funds before losses on investments	6,015	(47,446)	(74,778)	(116,209)
Net losses on investments	(97,084)	-	-	(97,084)
Net expenditure	(91,069)	(47,446)	(74,778)	(213,293)
Transfers between funds	(373,556)	373,556	-	-
Net movement in funds	(464,625)	326,110	(74,778)	(213,293)
Reconciliation of funds:				
Total funds brought forward	576,715	632,309	308,911	1,517,935
Total funds carried forward	£ 112,090	£ 958,419	£ 234,133	£ 1,304,642



Encephalitis International

The brain inflammation non-profit

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Registered company number: 04189027

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