



# Annual Report & Accounts 2019 – 20

## Contents

Our Impact in 2019/20.....	03
Introduction by Chair.....	06
Administrative Details.....	08
Structure, Governance and Management.....	09
Objectives and Activities.....	10
Achievements and Performance.....	13
Fundraising.....	19
Financial Review.....	21
Statement of Trustees' Responsibilities.....	25
Independent Auditor's Report.....	27
Financial Statements.....	31

## Our impact in 2019/20



### School success: Jake's story

Two years ago, aged seven, Jake was diagnosed with a rare form of epilepsy. His daily seizures left him unable to speak for more than five months. The support of Young Epilepsy helped bring his speech back, and his mum Jodie says: "I never thought I would hear his beautiful voice again or the words 'mummy I love you'. I was overjoyed with his progress."

Jake has since become a pupil at Young Epilepsy's St Pier's School in Surrey, at Young Epilepsy's headquarters in Surrey. He has particularly enjoyed cooking and swimming lessons, plus outdoor activities and helping out at the farm.

His smiling face appeared on the front cover of 2020's Epilepsy12 National Audit report, published by the Royal College of Paediatrics and Child Health, serving as a testament to the transformative power of quality support for children and young people with epilepsy.

"Jake has blossomed since starting at St Piers - he has made some lovely friends," mum Jodie adds. "It's been a long journey for both myself and Jake but now I feel happy and content that my son is doing well and enjoying his everyday school life."

### Case worker support: Renell's story

A few days before his 18th birthday, Renell Mckenzie-Lyle collapsed in the bathroom. The promising young footballer was diagnosed with epilepsy, and worried that he would not be able to live a normal life. "Everything that I had taken for granted was being taken away from me," he says. Renell found out about Young Epilepsy and met Alex, one of the charity's case workers. "When I first met with Renell, he was not in the best place. I met with his whole family and clearly everyone had been shaken by the diagnosis - it is a shocking thing to go through," Alex says.

With support and therapy from Young Epilepsy and Alex, Renell has got his football career (and life) back on track. "I just wanted to show people that you can achieve your dreams - that's why I want to do so well in my football," the young goalkeeper says. Renell is also now a Young Trustee for Young Epilepsy, and says he wants children and young people with epilepsy to feel confident enough to speak about their experiences, and remind others that they are not alone.



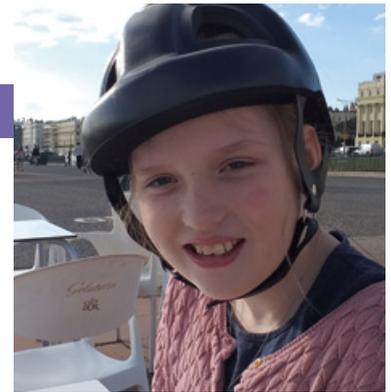
## A new start: Nico's story

Until Nico was three, she was a healthy, playful child; very happy and laid-back. Then her behaviour changed dramatically; she became anxious, her speech deteriorated, and she started having seizures and night terrors.

She was subsequently diagnosed with epilepsy, and other behavioural and learning difficulties. Life became increasingly difficult for Nico's family. "We were exhausted. We just had to be enforcers and restrainers," remembers her mum, Tess. "We had to fight for every bit of help we could get."

During a three-month behavioural assessment with Young Epilepsy, it became clear Nico would benefit from residential

care. Her parents attended an open day at St Piers School and were impressed by the professional, caring staff and the green, rural setting.



Nico, now 11, lives term-time in Elm House, and has settled in well as a student at St Piers School. "We call it 'Nico's house', so she knows it's a place she can go and be safe," says Mike, her dad. "There is an opportunity here for Nico to get better prepared for the future and learn to be as independent as she can be."

## During 2019/20



**440**

young people accessed our **specialist health services** in Surrey



**7,290**

unique visits to [The Channel](#), our new platform for young people **offering advice and support**



**591**

professionals completed our **online training**



**28,333**

page views of our [Guide for Schools](#)



**47**

research projects supported in partnership with **UCL Great Ormond Street Institute of Child Health and Great Ormond Street Hospital**



**989**

citations of **90 papers published**



**18,837**  
Facebook followers



**16,020**  
Twitter followers

# **The National Centre for Young People With Epilepsy Charitable Trust**

**Report and Financial Statements**

**Year Ended: 31st July 2020**

## Introduction

### by Jane Ramsey, Chair of Trustees

Young Epilepsy is the children and young people's epilepsy charity. Our purpose is to create a society in which children and young people with epilepsy are enabled to thrive and fulfil their potential, in which their voices are respected, and their ambitions realised. In 2019-20, we worked with children and young people across the country, as well as many of those people and organisations who shape their lives - parents, health and care professionals, researchers, teachers, policymakers and more.

Informed by young people and drawing on our strong legacy of expertise in education, health and research, we have developed and published our new 2020-2025 strategy. This focuses our work around 4 offers; Learning, Health, Research and Information, with firm foundations in our three value statements:

- Young people are at the centre of everything we do
- We work together to make a greater difference
- We are courageous and ambitious for change

These values will ensure that we always put the voices, the rights and the best interests of children and young people first and commit us to working in partnerships that can increase our impact. They also ensure that we are inspired by the courage and ambition of the young people with whom we work, knowing that together, we can drive the change in society and services we all want to see.

As we continue to work closely with young people in shaping what we do as a charity, we are delighted to have welcomed our first Young Trustees to the Board this year. While not formal voting members of the Board, and therefore free from the same legal obligations of other Trustees, our Young Trustees attend Board meetings in an important advisory role to ensure that the needs of Young Epilepsy's beneficiaries are at the forefront of its decision-making. They and our diverse group of Young Reps, many of whom we have recruited this year, have been powerful advocates for the changes in opportunity and support we want to see for all children and young people growing up with epilepsy.

This year will be remembered for the extraordinary events which unfolded in early 2020. When COVID-19 hit the UK, we knew we had to act fast. I am very proud to say that all the staff and volunteers across all parts of Young Epilepsy have risen to these extremely challenging circumstances, and worked tirelessly to maintain the highest standards in the education, care and support that we provide to children and young people. It is due to our staff's courage and creativity that our specialist campus has remained open throughout the period, and that we

have been able to offer online and virtual support. We have also been supported tremendously by parents, who have shown amazing flexibility and worked closely with us on home schooling support in partnership with the school and college staff.

Social distancing and lockdown prompted us to harness further the potential of our online and social media channels - although this is something that had already been on the charity's agenda. The year started with the launch of our #FacingEpilepsy Instagram awareness campaign, which gave young people the chance to speak out and explain their experience of epilepsy. In the run-up to Christmas, we launched our Winter appeal video, featuring the story of our Young Trustee Renell McKenzie-Lyle, who struggled (and succeeded) to get his football career back on track after his epilepsy diagnosis at the age of seventeen. In the Spring, we launched a new digital platform The Channel ([thechannel.org.uk](http://thechannel.org.uk)) to reach and connect more young people than ever before, offering much needed peer support, professional advice and connection at a time when social isolation was a real issue for many.

Our research partnership with Great Ormond Street Hospital and UCL Institute of Child Health has gone from strength to strength under the leadership of the Prince of Wales Chair of Childhood Epilepsy, Professor Helen Cross. We would like to thank His Royal Highness for his ongoing patronage, and his interest in this world-class research work.

Despite the very challenging circumstances, our fundraising work has been successful - we have reached our £1m appeal target, and have already secured a significant sum for the coming year. These vital funds will help to support the important national work that we do and further develop our youth participation and outreach support.

Next year holds more ground-breaking potential for Young Epilepsy with the development of the new magnetoencephalography (MEG) facility at our Neville Childhood Epilepsy Centre in Surrey, which will revolutionise the scanning experience for younger children and the significant proportion of those whose epilepsy exists alongside special educational needs or disabilities. This is due to open for clinical evaluation in Spring 2021 and will be the first of its kind in the UK.

Although this has been a very challenging year for everyone, I am immensely proud of the achievements of Young Epilepsy - and of the children and young people with whom we work. I want to say a special thank you to all those who have helped us, from our influencers, partners and funders to individual supporters, staff, trustees and families. We simply could not do it without you.

Jane Ramsey  
Chair of Trustees

## Administrative Details

Young Epilepsy is the operating name of The National Centre for Young People with Epilepsy Charitable Trust, which is a charity registered with the Charity Commission (registered number 311877).

The registered address of Young Epilepsy is Young Epilepsy, St Piers Lane, Lingfield, Surrey, RH7 6PW.

During the year, and in the period from year-end to publication of this report, the Trustees were:

Jane Ramsey	
Prof Helen Cross	
Dr Anita Devlin	(resigned 8th November 2020)
Nigel Kennedy	
Keith Cameron	
Murray Orr	
Vivienne Dews	
Dr Julia Coop	
Lesley Steeds	
John Stebbings	
Claire Wood-Hill	
Nicholas Bell	
Stephen Whittingham	(resigned 1st December 2019)
Simon Neville	(appointed 1st October 2020)
Tamsin Jones	(appointed 1st October 2020)
Dr Amit Bali	(appointed 9th November 2020)

The Board of Trustees is responsible for the governance of Young Epilepsy and ensuring that its activities are within its charitable objectives. It sets the strategic direction, the responsibility for the execution of which is delegated to the executive management of the organisation through the Chief Executive Officer, Mark Devlin.

During the year, Young Epilepsy's bankers and professional advisers were:

### Bankers

Lloyds Bank plc  
Mid Corporates –  
Education, Charities and  
Government  
3rd Floor  
25 Gresham Street  
London EC2V 7HN

### Solicitors

Russell-Cooke LLP  
2 Putney Hill  
London SW15 6AB

### External Auditors

BDO LLP  
2 City Place  
Beehive Ring Road  
Gatwick  
West Sussex RH6 0PA

### Internal Auditors

MHA MacIntyre Hudson  
2 London Wall Place  
London EC2Y 5AU

## Structure, Governance and Management

Young Epilepsy is regulated by a scheme of the Charity Commission dated 31st October 2002, as amended by deeds of amendment dated 22nd January 2004 and 21st October 2004.

Young Epilepsy has one Corporate Trustee, The National Centre for Young People with Epilepsy, a company limited by guarantee registered in England (number 00756798). The sole purpose of the Corporate Trustee is to act as the Trustee of the charity. The Board members of the Corporate Trustee are referred to as 'Trustees' in this report.

Young Epilepsy has one active wholly owned subsidiary trading company in the group, which is St Piers (Services) Limited (Company registration number 04131530). Its principal activity is the development of property for the use of disabled children.

The Board of Trustees is responsible for the governance of Young Epilepsy and ensuring that its activities are within the charitable objectives. It sets the strategic direction, the responsibility for the execution of which is delegated to the executive management through the Chief Executive Officer. Trustees can serve a maximum of two terms of three years, with a third term only in exceptional circumstances.

New Trustees are recruited through an open process and are appointed by the Board of the Corporate Trustee. Young Epilepsy regularly seeks to refresh the Trust Board with Trustees who have the experience and expertise required to enable the charity to perform to a high level.

New Trustees receive an induction programme including mandatory safeguarding training. They are provided supporting materials including formal governance documents. Other training courses are available for Trustees as required.

The Board of Trustees meets on a regular basis. During the year they were supported by the Education Governing Body, which oversees St Piers School and College, and six sub-committees:

- Finance, Audit and Risk Committee
- Fundraising and Engagement Committee
- Health Services Committee
- Remuneration Committee
- Nominations Committee
- Residential Services Quality Committee

## Objectives & Activities

The new Strategy 2020-2025, established during the last year, sets a direction of travel in each of our four offer areas. Detailed annual planning will happen on a rolling basis each year. The strategy also sets out the measures of success we will use to assess these, as we work through annual plans.

The strategy sets out our three values:



### Young people are at the centre of everything we do

- Our work is driven by the experience and voices of young people.
- We support young people to be advocates for change.

### We work together to make a greater difference

- We believe a culture of partnership and collaboration is the best way to achieve positive lasting change for young people with epilepsy.

### We are courageous and ambitious for change

- We promote and uphold the rights of children and young people with epilepsy.
- We campaign for their voices and best interests to be respected.

These guiding principles set the tone by which we deliver our purpose: creating a society where children and young people with epilepsy are enabled to thrive and fulfil their potential. A society in which their voices are respected, and their ambitions realised.

The key objectives within each of Young Epilepsy's four offers are:

#### Information

We equip young people with knowledge and promote public awareness of epilepsy.

#### Health

We drive improvements in healthcare and advocate for young people's rights to the highest standards of health.

## **Learning**

We deliver innovative education services and advocate for young people with epilepsy, so that they can exercise their right to education.

## **Research**

We coordinate and fund research into the causes, treatments and impact of childhood epilepsy.

## **Impact of COVID-19**

During February 2020 it became increasingly clear that the COVID-19 pandemic presented a significant risk to the UK as a whole, to the charity sector and to Young Epilepsy.

To manage and mitigate the impact of this, a steering group was formed in early March. This completed a comprehensive assessment of issues requiring immediate action, and an analysis of future risk and mitigation. Our policy was, and continues to be, to act in accordance with current government guidelines. The Trustees are consulted on policy and informed of key executive decisions.

The impact of the epidemic is covered in various sections of this report. In summary:

### **Protecting children and young people**

The priority for us is always the welfare of the children and young people in our care. We have followed government guidelines to ensure we are providing the best possible service.

All our students have Education Health Care Plans which required both our school and college to remain open throughout the pandemic. In addition, we provided home-learning opportunities for those who could not attend.

Where any of our students showed potential symptoms of COVID-19, we tested immediately and, if the young person was a residential student, isolated the house the student was living in, until a negative result was received. Parents and families were always kept up to date. No tests returned positive results.

### **Staff Welfare**

The majority of our staff deal directly with children and young people - as such, it was vital to make them feel safe and secure, and give them the confidence to carry out the excellent care and education that they provide. Despite initial challenges in securing the necessary stocks, we have managed our supplies of personal protection equipment (PPE) so all staff received what they need, when they need it. We have an updated cleaning policy, so all parts of the estate are cleaned regularly in line with government guidelines. In addition, we have continued

to emphasise the importance of social distancing, regular handwashing, mask usage as appropriate, and adherence to isolation guidance. All of our staff have adhered to these. Without a healthy and confident workforce, we cannot provide the services to our children and young people.

The majority of our non-student facing staff were able to work from home, and we invested in our IT infrastructure to enable smooth homeworking.

Where staff were furloughed, we continued to top up the government's Coronavirus Job Retention Scheme payments so that no members of staff suffered financially.

### **Financial resilience**

Like most other organisations in the UK, not only charities, we knew that the pandemic would impact our financial position. As part of the planning for this we met regularly with the various local authorities for whom we deliver services, and kept them updated on all our plans. These authorities have been supportive of the work we do, and we have continued to receive the majority of our scheduled fees.

With regards to our fundraising income, COVID-19 did have a negative influence on online giving, community, sport and challenge events. However, our fundraising team were still able to achieve the £1m target set for the year. Without the pandemic, the achievement would have been even higher.

Pre-pandemic, our health services were growing compared to prior years, but this growth was halted by the circumstances. We are gradually building this up again.

We reviewed our staffing position to understand who needed to carry on working in the short term, and who should go into the government's furlough scheme.

### **Communication**

Keeping parents and families updated on our plans is something we take very seriously and throughout the pandemic we have been communicating with the families of our children and young people, explaining the decisions we are taking as well as getting their views and input on matters that affect them. Likewise, we are listening to our staff and keeping them updated on the changes in government guidelines and how this affects their roles.

## Achievements & Performance

Our aims set at the start of the year included a specific focus on:

1. Sustaining quality of education and care with strong outcomes for our students at St Piers
2. Development of our national service profile, including new product development, for all children and young people living with epilepsy across the UK and their families
3. Growing our reputation in the national discussion for young people with epilepsy
4. Investment in infrastructure

### **1. Sustaining quality of care and education with strong outcomes for our students at St Piers**

At St Piers School and College, our trans-disciplinary education, health and care offer supported 167 students across the 2019-20 academic year, 61 in the School and 106 in the College. In addition, we had five students in the Life Skills Programme provision (formerly known as Connect2).

We worked hard to maintain our 'Good' Ofsted and CQC ratings for our children's and adults' residential services, and put in place fresh measures towards securing an outstanding rating in the future. School and College continue to improve from their 'Good' Ofsted judgements in November 2017.

From March 2020 through July, both the School and College remained open to students through the COVID-19 pandemic. As all our students have Education Health Care Plans, under government guidance, those parents/carers and students who wished to continue their education on-site were encouraged to do so. Approximately one third of students attended, with this number gradually increasing through to the year end (July). Many students received home-learning opportunities through a variety of media. This was very successful and both parents/carers and the students at home were very engaged and progress with their learning continued.

Risk assessments for all students were compiled in line with Department of Education Special Educational Needs and Disability (SEND) guidance. This tool enabled education and residential leaders to make the best-informed decisions about students attending on site or learning at home, remaining as safe and protected as possible. St Piers had no known cases of COVID-19 during the year.

In May 2020, St Piers School was due an annual Quality Assurance Review (QAR) by Challenge Partners, but due to COVID-19, this review was cancelled and rearranged for Summer Term 2021. St Piers College also has its rescheduled QAR in 2021.

During July 2020, the School was successful in maintaining its Inclusion Quality Mark (IQM) Centre of Excellence (CoE) accreditation, meeting or exceeding the set targets for the 2019-20 academic year. We now move through the second year of CoE, aiming to secure Flagship status in 2022.

During May 2020, St Piers College was successful, at its first attempt, in attaining the IQM Award, and like the School the previous year, also achieved recognition as an IQM CoE for inclusion.



St Piers College received a 'Commendation for successes in delivering work experience for its students from the Fair Train Work Experience Quality Standard, which has extended our Gold accreditation until 2024. The Work Experience Quality Standard was developed in association with a large number of employers and learning/training providers and national organisations, including the Department for Education, Ofsted, the Association of Colleges, the TUC and Association of Employment and Learning Providers.

### **Student Achievements 2019-20**

Due to the impact of COVID-19 on both student attendance and examination boards, the 2019-20 results will be disproportionately affected. Production of data to support the analyses/evaluations reporting on targets met across School and College, retention and success rates, destination data and outcomes data for educational and residential leavers has also been affected by COVID-19.

## **2. Development of our national service profile including new product development, for all children and young people living with epilepsy across the UK and their families**

Our plans to pursue the new strategic development of our health services, based at the Neville Childhood Epilepsy Centre in Lingfield, were progressing well with gradual growth in service impact and income. However, this was unfortunately subject to a sharp slowdown due to the COVID-19 pandemic, and a period in which everything but emergency health appointments ceased. With careful social distancing measures and robust risk assessments towards the end of the year we are now gradually beginning to widen the health offer once again on a much more limited basis. Subject to constant review and scrutiny of the wider picture, we hope to be able to get back to full strength in 2020-21 and continue our growth programme.

While it had a more subdued launch than planned, due to COVID-19, we were delighted to see the NHS Right Care Epilepsy Toolkit launch in February 2020. Young Epilepsy worked in collaboration with colleagues from NHS England and NHS Improvement, Epilepsy Action and SUDEP Action to produce this comprehensive kit for any professionals or families supporting someone with epilepsy.

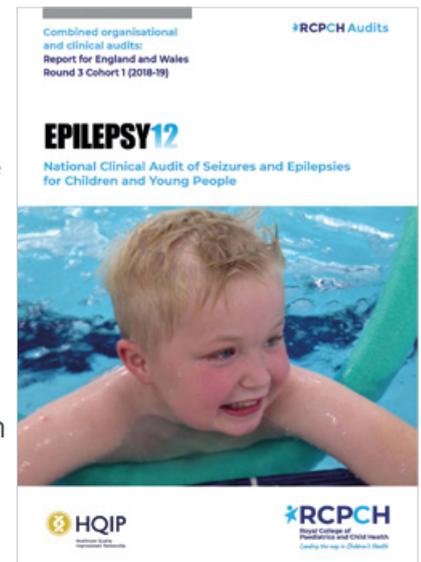
Over the last year, we have also continued to work with the Royal College of Paediatrics and Child Health on the latest national audit of childhood epilepsy services (called Epilepsy12, cover pictured right). This report, which is due to be published in Autumn 2020, highlights the fact there is still much work to do to ensure children access the right NHS specialist diagnostic and treatment services in a timely fashion.

The Epilepsy12 National Audit presents a platform for Young Epilepsy to influence future policy implementation and greater equity of access to specialist services that can positively affect outcomes for the children and young people we represent.

We have also co-sponsored an online learning module for GPs in diagnosing childhood epilepsy and infantile spasms, which will shortly be launched by the Royal College of General Practitioners and will help support earlier and more accurate diagnosis for children.

Another area where the charity has continued to make steady progress is our world-renowned research programme. In January 2020 we celebrated the 10th Annual Paediatric Epilepsy Research Retreat with a record number of attendees and projects discussed. During the year 2019-20, despite challenges offered by COVID-19, we have continued to engage a full research programme; highlights being the What I Need in School and EpiPEG (epilepsy in infancy) projects moving to write-up phase, and the setup of the first formal network of more than 140 families and young people keen to consult on research.

Last year, in our annual report, we communicated how we had commenced a project to develop and test the technical and clinical feasibility of the first lightweight magnetically shielded room for use with cutting edge, wearable Optically Pumped (OP) magnetoencephalography (MEG). As previously shared, this new technology will provide an additional set of metrics, enabling a far greater clarity of image than other techniques. The development of these imaging technologies will be an important addition to the assessment tools available to surgeons and clinicians nationally when evaluating epilepsy patients for surgery and will support clinicians with making more accurate diagnosis. Over the last year we are delighted that not only has this pilot progressed well, with the room due to be installed



by late 2020 to enable clinical evaluation to start mid-2021, but also that the project has grown in ambition, and we now plan to have this ground-breaking technology at the centre of a new diagnostic suite at our Neville Health Centre in Lingfield.

We have shared Young Epilepsy's research at three international conferences and been invited to share learning at both Birmingham Children's Hospital and by the St Piers parent group. We have enjoyed greater publicity in this time via research content contributions to The Channel, a new digital platform – our Twitter initiative 'Paper of the Week' where we share new research in childhood epilepsy, and following our COVID-19 patient experience survey which we are further preparing for peer review.

We also launched our first collaborative research funding initiatives; a joint fellowship in childhood epilepsy with Epilepsy Research UK and a joint award to research the links between epilepsy and autism with Autistica and Epilepsy Research UK.

### **3. Growing our reputation in the national discussion for young people with epilepsy**

#### **Driving our work through the experience and voices of Young People**

Key to the work of Young Epilepsy is ensuring that the focus of our work is driven by the experiences and voices of children and young people. During 2019-20 we have invested in embedding this in our practices.

In December 2019, two young people with epilepsy were appointed as Young Trustees. The Young Trustees have become a vital part of the Trust Board decision-making process. Young Trustees are able to contribute and gain experience, without taking on the legal responsibilities of Trustees.



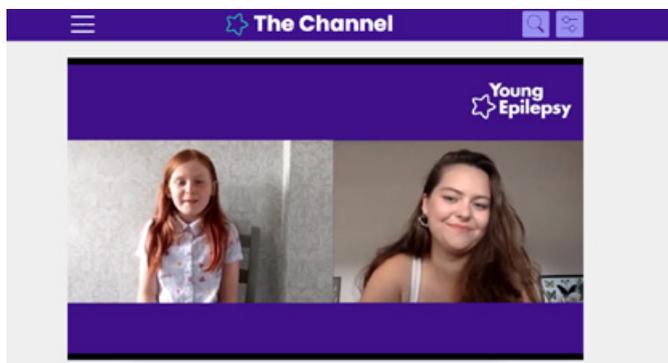
In January 2020, applications were invited from young people with epilepsy to form a group who would ensure that there was a clear path for organisational decision-making to take into consideration the experiences and views of young people. In total, 15 people (some pictured left) aged 16 to 25 were appointed, and chose the term 'Young Reps' to reflect what they see as their critical role. They have been actively involved in organisational

decision-making, taking places on the editorial board for The Channel (see below), and contributing to a range of projects and programmes and representing the organisation with fundraising partners. During the COVID-19 lockdown the Young Reps were instrumental in sharing their real-life experiences, providing peer support to other children and young people across the UK.

We conducted an online Coronavirus and Epilepsy Experience Survey in June 2020 to garner the experiences of young people and families during the UK Coronavirus restrictions. The survey has outlined several key findings including 33% of young people and 30% of parents reporting an increase in seizures during lockdown. This is currently being written up for a research publication.

### The Channel

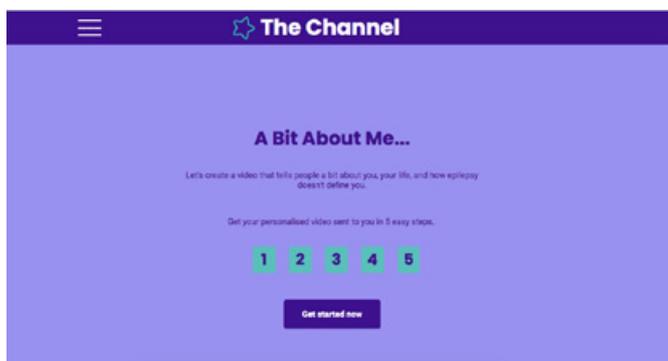
March 2020 saw the launch of The Channel, Young Epilepsy’s digital solution to provide children and young people with epilepsy the information they need to make decisions that enable them to achieve their best quality of life.



The Channel has been developed using an agile approach, driven by input from children, young people and parents around the challenges they face and the solutions that a digital platform may be able to provide.

The consistent feedback from children and young people was that pre-existing information and advice:

- is fragmented: there is no single place that can provide a trusted source of information
- is targeted at parents, clinicians and other ‘grown-ups’: children and young people told us that they disengage from a tone of voice that isn’t speaking to them
- does not always reflect their experience: a key theme has been that while children and young people want to know ‘the facts’, they are hungry to understand and take strength from experience.



Through a process of co-design, children and young people have and continue to influence the development of The Channel. A key example is the presentation of information headlines through ‘infinite scroll’ which is a key feature of social media, as well as a broad mix of video, animation and ‘snackable’ information to improve accessibility.



Since its launch in March, The Channel has been able to tailor information to support children and young people through the pandemic, as well as producing information on a wide range of topics, whose agenda is driven directly by children and young people. The Channel operates an editorial board, which includes two Young Epilepsy

Young Reps as members, to ensure that content remains relevant.

By the end of July 2020 there had been over 7,000 unique visitors to The Channel and with funding secured for important new functionality for 2020-21, there are ambitious targets for future visitor numbers.

#### 4. Investment in infrastructure

We continued the much-needed investment in our estate maintenance and IT infrastructure including:

- Refurbishing a number of our children’s residential homes as part of a rolling programme to ensure we are providing the best possible environment for our students.
- Completing the upgrade of two buildings, which act as college extensions.
- Investing in new IT infrastructure and software across the organisation. This included a programme of replacing all old PCs and laptops, upgrading the remote server to permit more home and off-site working, upgrading the CCTV to further protect students, and changes to the HR system to allow more self-service functionality.

As part of this programme, we are looking at releasing value within our estate to provide funds for further investments.

## Fundraising

### **Approach we adopt to raise funds for our charitable activity**

We raise funds through appeals, events, relationship management with supporters, individual donors, volunteer fundraisers, corporate partners and high value funders, and through grant applications.

Our fundraising activity is managed internally without the involvement of commercial participators and professional fundraising agencies.

### **Accountability for our fundraising activity**

We are registered with the Fundraising Regulator and comply with their Code of Practice and publish our Fundraising Promise, complaints policy and procedure on our website.

We have complied fully with the guidance set out by the Fundraising Regulator, including publishing our charity and contact details on its website.

### **How we monitor activities of volunteer fundraisers who raise funds to support Young Epilepsy**

We provide support to volunteer fundraisers who choose to raise funds for Young Epilepsy through relationship management and a Service Level Agreement. We monitor their activity through designated giving platforms and social media channels and engage in regular dialogue with the volunteer fundraiser.

### **Number of complaints received associated with our fundraising activity or presence**

In the year to 31st July 2020, no fundraising complaints in relation to our fundraising activity were received.

### **What we do to protect vulnerable people in connection with fundraising**

All employees who work for Young Epilepsy sign up to a clear behaviour code of conduct and receive safeguarding training as part of their induction, with refresher training delivered at appropriate intervals. This applies to team members directly engaged in fundraising activity.

Young Epilepsy adopts a rigorous and robust approach to safeguarding, given the particularly vulnerable group of children and young people with epilepsy we work with. Our fundraising team is required to follow procedures which implement our approved Child and Adult Protection and Safeguarding Policy, which is reviewed annually.

We are in the process of developing a Vulnerable Donor Policy for adoption in 2020, to be published on our official website.

## **Our fundraising performance**

In the year, underlying fundraising performance remained stable. COVID-19 did have a negative influence on fundraising income - specifically in relation to online giving, community, sport and challenge events, although we were able to absorb this. We are working in an agile way to adapt to the continuing challenges presented by COVID-19, with associated wider social and economic implications, for the year ahead.

Unrestricted income of £550k represented an improvement on the £384k raised last year. The support of our regular donors and wonderful community supporters made a real difference. Restricted income involving donations and grants received in the year to directly fund project activity was £413k. Together with trading activity generated by our fundraising team, we achieved £1m in fundraising income to support our charitable activity, with a ROI of 1:2.77 measured against our cost of fundraising.

To fund our project activity, we are delighted to welcome the support of the Peter Harrison Foundation, Bernard Lewis Foundation and the Fidelity UK Foundation for our Digital Support for Young People, including the launch and continuing development of The Channel. We are grateful to the Lennox Hannay Charitable Trust, Wyfold Charitable Trust, Neville UK and a major donor to fund the early phase activity of our lightweight magnetoencephalography (MEG) diagnostic technology developed by our Innovate UK project partners. We also achieved full project funding for our new Outdoor and Woodlands Learning facility, enhancing the curriculum offer at St Piers, with the support of Gatwick Airport Community Trust, Community Foundation for Surrey, Local Postcode Lottery, London Marathon Charitable Trust, Tandridge Together Fund, Screwfix Foundation and Unum.

Our Christmas Appeal film featured the story of Renell McKenzie-Lyle, a young footballer living with epilepsy, who benefited from the advocacy support of a Young Epilepsy key worker in pursuing his life ambitions and sporting dreams. This appeal generated £32,000 in voluntary donations and grants. See p4 for more on Renell's story.

In the year, we also strengthened our corporate partnerships with Veriton Pharma, Neville UK, Nutricia, Vitalflo, GW Pharma, Ethypharm and UCB Pharma to support our research studies, events and Young Epilepsy's Youth Participation work.

We are hugely grateful to all our donors, grant funders and voluntary fundraisers, including those supporting us for the first time, for their generous support.

This support is vital for investing in our frontline work and projects involving children and young people with epilepsy, together with their families and support networks.

## Financial Review

### Income and Expenditure

Total income for the year was £25.3m (2018-19: £23.3m). Of this, fees from local government and health authorities rose to £23.3m (2018-19: £21.7m). This is mainly due to the change in number and mix of students, and an increase in our External Health income. Fundraising and legacy income at £1.1m (2018-19: £966k) also showed an increase on the previous year. Despite these increases all our income streams were impacted by COVID-19.

Total expenditure for the year was £25.8m (2018-19: £23.5m). Staff costs, including agency spend, increased to £19.8m (2018-19: £18.3m).

Overall, we achieved a consolidated net deficit of £2m (2018-19: £1.9m). This included an actuarial loss of £1.5m on the defined benefit pension scheme. Overall, the underlying result, excluding one-off items, was a deficit of £0.5m which compares with a restated underlying deficit in the prior year of £0.3m.

### Reserves

When considering our reserves policy, the Trustees take into account the following:

- Reserves are an inherent part of our strategic risk management process. The need for reserves will vary depending on our financial position and our assessment of the risks faced at any time.
- The importance of balancing the short term need for spending on our core programmes with the need to maintain stability in the longer term.

The following reserves are held:

### Restricted funds

These funds are tied to a specific activity by the funder or by the nature of the appeal and cannot be used to fund other activities by Young Epilepsy. More details of our restricted funds - totalling £0.48m at the end of the year (2018-2019: £0.68m) - can be found in note 14 of the financial statements.

### Funds representing functional fixed assets

These funds are equivalent to the net book value of the land and buildings used to support Young Epilepsy's charitable and commercial operations. The Trustees have designated these funds (totalling £21.6m at the end of the year) as representing the element of our reserves which

are tied to our charitable assets including land and buildings. Consequently, these reserves are not available to be spent on ongoing activities.

### **Pension reserve**

These funds are held to meet the future liabilities of our Final Salary Pension Scheme. The current pension scheme deficit (totalling £9.6m at the end of the year), calculated in accordance with the requirements of Section 28 of FRS 102, is shown as a liability against unrestricted funds. The deficit is due to historic improvements in longevity and reductions in investment returns. An annual payment of £0.32m was made to the fund in the year to reduce the deficit. During the year the deficit and the associated annual payments were reviewed as part of the tri-annual valuation. The payment for 2020-21 will rise to £0.5m per annum with stepped increases over the next ten years.

### **Free reserves**

Free reserves are funds which are neither restricted or designated, nor applied as functional fixed assets. At the end of the year, Free Reserves stood at £4.6m. This is a decrease of £0.3m on last year and represents around 15 weeks operating expenditure at current levels after taking into account guaranteed income levels.

The Trustees recognise that the pension scheme deficit will not crystallise in the near future and that all reserves levels will continue to be monitored closely.

The Charity's Reserves Policy states that the level of free reserves should be sufficient to cover operational expenditure commitments in the short term (excluding expenditure on acquisitions and other funded projects) with consideration of operational risks and external factors.

The free reserves should cover a minimum of 12 weeks of expenditure after taking into account income that is guaranteed from contracts.

### **Funding**

In total 92% (£23.3m) of our income was made up of fees from local authorities and other supporting bodies. This funding is used to provide education and residential care for the students at St Piers School and College and healthcare from our facility in Lingfield. The remaining funding (£2m) comes from donations, legacies, rents, furloughed staff and other sources and was used to provide national services, support functions and to ensure the Free Reserves are within the target level.

## Risks

The Trustees have identified the principal risks and uncertainties to which Young Epilepsy is exposed and developed relevant mitigating actions. These are:

- The health and wellbeing of the children and young people and of staff being impacted by COVID-19. This has been managed by establishing a steering group, in early March, to manage actions taken in response to the pandemic, regular and targeted communications to staff, keeping parents and guardians fully updated, following all government guidelines and ensuring we are always up to date, testing students were relevant, and managing personal protective equipment stock levels.
- Harm caused to children and young people. This is managed by a focus on safeguarding including reducing staff turnover and vacancies in key areas, regular refresher training, continually reviewing safeguarding reporting thresholds and ensuring these are aligned to relevant guidance and external reporting requirements, regular monitoring and reporting of safeguarding incidents, and analysis of any emerging trends with relevant action plans. We also implement reflective practice and the promotion of a learning environment to promote continuous improvement.
- Failure to generate sufficient income or efficiencies to maintain scale, financial sustainability and quality of core offers. This is managed by regular engagement of parents, LAs and other providers to generate referrals for placements; developing partnerships with health authorities and hospitals to manage our health income; having funding partnerships in place for research and services for young people; and the commencement last year of our estates development.
- Failure to maintain or improve Residential and Health and Education regulatory ratings. This is managed by the continuation of a range of audits, unannounced visits, and compliance tools across all areas; continuing to recruit high calibre staff to relevant positions and focusing on learner progress to ensure expectations of performance and standards remain high.
- Inability to attract and retain diverse, talented staff with the right skills and capability to deliver positive impact for students. This is managed by having regular and continuous recruitment campaigns to attract staff. In addition, last year we restructured the recruitment team and centralised the hiring process through an online portal and have outsourced vetting and supported EU Nationals to gain settled status in UK.

## **Going concern**

The financial statements are drawn up on the going concern basis which assumes Young Epilepsy will continue in operational existence for the foreseeable future. Young Epilepsy substantially relies on funding from local authority contracts for its current and future commitments and we seek to manage the risks around this income stream. The Trustees believe the contracts we have in place with local authorities will be fulfilled and the planned income for the coming years will be received. During the second half of 2019-20 when the COVID-19 pandemic hit the country, our income from local authorities was only minimally impacted which is why we believe that our financial position will not be negatively affected. The other areas of income which formed less than 10% of total income in 2019-20 are health services provided to external clients, and fundraised income. Any reduction in these as a result of COVID-19 will be met by cost reductions to match as much as possible the lost income.

The going concern basis used in the preparation of these financial statements is based upon the expectation that Young Epilepsy's net income or net expenditure are at a level to ensure reserves and cash flow requirements are met.

The Trustees have reviewed our financial position and financial forecasts, taking into account the levels of debt, cash, working capital, net current assets and the systems of financial control and risk management. The Trustees believe that we are well-placed to manage operational and financial risks successfully.

Based on their work, the Board considers Young Epilepsy's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the accounts and has determined that it remains appropriate to continue to adopt the going concern basis in preparing the accounts.

## **Executive pay increases**

The Remuneration Committee reviews executive performance and remuneration annually. We aim to pay salaries at the median level for similar organisations within the not-for-profit sector, and to ensure that increases are consistent with those awarded in the overall organisational review of remuneration.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the group's financial activities during the year, and of its and the charity's financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing the statements giving a true and fair view, the Trustees should follow best practice and:

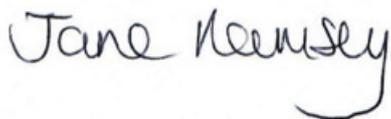
- Select suitable accounting policies and then apply them consistently,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that as far as they are aware, there is no relevant audit information of which the Charity's auditors are unaware and that they have taken all the steps necessary to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Signed on behalf of the Board of Trustees

The Trustees' Report, incorporating the Strategic Report was approved by the Trustees and signed on their behalf.

A handwritten signature in black ink that reads "Jane Ramsey".

Jane Ramsey

Date: 16th December 2020

# Independent Auditor's Report to Trustees of The National Centre for Young People With Epilepsy Charitable Trust

## Opinion

We have audited the financial statements of The National Centre for Young People with Epilepsy Charitable Trust (“the Parent Charity”) and its subsidiaries (“the Group”) for the year ended 31 July 2020 which comprise the Consolidated statement of financial activities, the Consolidated and parent Charity balance sheets, the Consolidated Statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework, which has been applied in their preparation, is in applicable in 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 Group's and the Parent Charity's affairs as at 31 July 2020 and of the Group's incoming resources and resources expended 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 Charities Act 2011.

## Basis for 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 Group and the Parent Charity in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC'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 related to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group or the Parent Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The other information comprises the Trustees' Annual Report. The Trustees are responsible for the other information.

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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion;

- the information contained in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; or
- adequate accounting records have not been kept; or
- the parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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 determines 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 Group's and the Parent Charity'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 Group or the parent Charity 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 144 of the Charities Act 2011 and report in accordance with the Act 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.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://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 Charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's trustees 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 Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "BDO LLP".

Fiona Condron (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor

Gatwick

Date: 16th December 2020

BDO LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

## Financial Statements

### Consolidated Statement of Financial Activities for the year ended 31st July 2020

Charity number: 311877

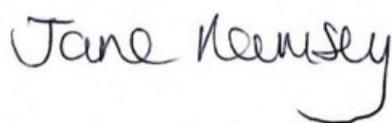
		2020	2020	2020	2019	2019	2019
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Unrestricted funds	Total funds
Income from:	Note	£'000	£'000	£'000	£'000	£'000	£'000
Donations and legacies	3	572	619	1,191	661	305	966
<b>Charitable activities</b>							
Fees – local authorities and other supporting bodies		23,287	-	23,287	21,707	-	21,707
Investment income	4	31	-	31	37	-	37
<b>Other trading activities</b>							
Income from rents and meals		383	-	383	350	-	350
Miscellaneous		418	-	418	191	-	191
Total		<u>24,691</u>	<u>619</u>	<u>25,310</u>	<u>22,946</u>	<u>305</u>	<u>23,251</u>
<b>Expenditure on:</b>							
<b>Raising funds</b>							
		<u>431</u>	<u>-</u>	<u>431</u>	<u>433</u>	<u>-</u>	<u>433</u>
Cost of raising funds		<u>431</u>	<u>-</u>	<u>431</u>	<u>433</u>	<u>-</u>	<u>433</u>
<b>Charitable activities</b>							
Educational, medical and residential care		<u>25,011</u>	<u>361</u>	<u>25,372</u>	<u>22,694</u>	<u>388</u>	<u>23,082</u>
Total	6	<u>25,442</u>	<u>361</u>	<u>25,803</u>	<u>23,127</u>	<u>388</u>	<u>23,515</u>
<b>Net (expenditure)/ income</b>		(751)	258	(493)	(181)	(83)	(264)
<b>Transfers between funds</b>	15	460	(460)	-	35	(35)	-
<b>Other recognised gains and losses:</b>							
<b>Actuarial (loss) on defined benefit pension scheme</b>	13	<u>(1,496)</u>	<u>-</u>	<u>(1,496)</u>	<u>(1,622)</u>	<u>-</u>	<u>(1,622)</u>
<b>Net movement in funds</b>		(1,787)	(202)	(1,989)	(1,768)	(118)	(1,886)
Total funds brought forward		<u>18,374</u>	<u>677</u>	<u>19,051</u>	<u>20,142</u>	<u>795</u>	<u>20,937</u>
<b>Total funds carried forward</b>		<u>16,587</u>	<u>475</u>	<u>17,062</u>	<u>18,374</u>	<u>667</u>	<u>19,051</u>

The notes on pages 35 to 56 form part of these financial statements and all amounts relate to continuing activities.

## Consolidated Balance Sheet as at 31st July 2020

	Note	2020		2019	
		£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	9		21,632		21,589
Investments	10		<u>1</u>		<u>1</u>
			21,633		21,590
<b>Current assets</b>					
Debtors	11	1,437		935	
Cash at bank and in hand		<u>5,614</u>		<u>6,889</u>	
		7,051		7,824	
<b>Creditors: amounts falling due within one year</b>	12	(1,997)		(2,265)	
<b>Net current assets</b>			<u>5,054</u>		5,559
<b>Total assets less current liabilities &amp; Net assets excluding pension scheme liability</b>			26,687		27,149
Defined benefit pension scheme liability	13		<u>(9,625)</u>		<u>(8,098)</u>
Net assets including pension scheme liability			<u>17,062</u>		<u>19,051</u>
<b>Funds</b>					
<b>Restricted funds:</b>					
Revenue	14	<u>475</u>		<u>677</u>	
			475		677
<b>Unrestricted funds:</b>					
Funds representing functional fixed assets	15	21,632		21,589	
Free reserves	15	4,580		4,883	
Pension reserve	15	<u>(9,625)</u>		<u>(8,098)</u>	
			<u>16,587</u>		<u>18,374</u>
<b>Total funds</b>			<u>17,062</u>		<u>19,051</u>

The financial statements were approved by the Board and authorised for issue on 16th December 2020



Jane Ramsey  
Trustee

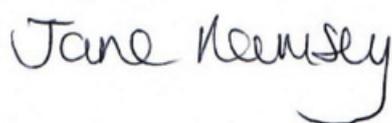
The notes on pages 35 to 56 form part of these financial statements.

## Charity Balance Sheet as at 31st July 2020

Charity number: 311877

	Note	2020		2019	
		£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible assets	9		21,632		21,589
Investments	10		<u>1</u>		<u>1</u>
			21,633		21,590
<b>Current assets</b>					
Debtors	11	1,448		934	
Cash at bank and in hand		<u>5,607</u>		<u>6,839</u>	
		7,055		7,773	
<b>Creditors: amounts falling due within one year</b>	12	(1,994)		(2,209)	
<b>Net current assets</b>			<u>5,061</u>		<u>5,564</u>
<b>Total assets less current liabilities &amp; Net assets excluding pension scheme liability</b>			26,694		27,154
Defined benefit pension scheme liability	13		<u>(9,625)</u>		<u>(8,098)</u>
<b>Net assets including pension scheme liability</b>			<u>17,069</u>		<u>19,056</u>
<b>Funds</b>					
Restricted funds:					
Revenue	14	<u>475</u>		<u>677</u>	
			475		677
Unrestricted funds:					
Funds representing functional fixed assets	15	21,632		21,589	
Free reserves	15	4,587		4,888	
Pension reserve	15	<u>(9,625)</u>		<u>(8,098)</u>	
			16,594		18,379
<b>Total funds</b>			<u>17,069</u>		<u>19,056</u>

The financial statements were approved by the Board and authorised for issue on 16th December 2020



Jane Ramsey  
Trustee

The notes on pages 35 to 56 form part of these financial statements.

## Consolidated Statement of cash flows for the year ended 31st July 2020

Charity number: 311877		2020	2019
	Note	£'000	£'000
<b>Cash flows from operating activities:</b>			
<i>Net cash (used in)/provided by operating activities</i>	17	<u>(140)</u>	<u>2,365</u>
<b>Cash flows from investment activities:</b>			
Dividends and interest received		31	37
Purchase of tangible fixed assets		(899)	-
<b>Net cash used in investing activities</b>		<u>(868)</u>	<u>37</u>
<b>Cash flows from financing activities:</b>			
Loan Repayment		<u>(267)</u>	<u>(267)</u>
<b>Net Cash flows from financing activities</b>		<u>(267)</u>	<u>(267)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(1,275)</b>	<b>2,135</b>
<b>Cash and cash equivalents brought forward</b>		<b>6,889</b>	<b>4,754</b>
<b>Cash and cash equivalents carried forward</b>		<u><b>5,614</b></u>	<u><b>6,889</b></u>

No reconciliation of net debt has been prepared as the Charity only holds cash and cash equivalents.

## Notes to the Financial Statements

### 1 Charity status

The charity's sole trustee is The National Centre for Young People ("the corporate Trustee"), a company which is limited by guarantee, the liability of each member in the event of the company winding up is limited to £1. The registered office of the corporate Trustee is St Piers Lane, Lingfield, Surrey RH7 6PW. The charity is registered with the Charity Commission and constitutes a public benefit entity as defined by FRS102.

### 2 Accounting policies

- a) The financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments, and are 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 (FRS102) (the 'SORP'), FRS 102: The Financial Reporting Standard applicable in the UK and Ireland ('FRS 102'), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The preparation of the financial statements in accordance with FRS102 requires the Trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. The areas where assumptions or estimates were significant to the financial statements are disclosed in note 2 below.

The financial statements are drawn up on the going concern basis which assumes Young Epilepsy will continue in operational existence for the foreseeable future.

The financial statements are drawn up on the going concern basis which assumes Young Epilepsy will continue in operational existence for the foreseeable future. Young Epilepsy substantially relies on funding from local authority contracts for its current and future commitments and we seek to manage the risks around this income stream. The Trustees believe the contracts we have in place with local authorities will be fulfilled and the planned income for the coming years will be received. During the second half of 2019-20 when the COVID-19 pandemic hit the country, our income from local authorities was only minimally impacted which is why we believe that our financial position will not be negatively affected. The other areas of income which formed less than 10% of total income in 2019-20 are health services provided to external clients, and fundraised income. Any reduction in these as a result of COVID-19 will be met by cost reductions to match as much as possible the lost income.

The going concern basis used in the preparation of these financial statements is based upon the expectation that Young Epilepsy's net income or net expenditure are at a level to ensure reserves and cash flow requirements are met.

The Trustees have reviewed our financial position and financial forecasts, taking into account the levels of debt, cash, working capital, net current assets and the systems of financial control and risk management. The Trustees believe that we are well-placed to manage operational and financial risks successfully.

Based on their work, the Board considers Young Epilepsy's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the accounts and has determined that it remains appropriate to continue to adopt the going concern basis in preparing the accounts.

**b) Consolidation**

The statement of financial activities (SOFA) and the balance sheet consolidate the financial statements of the charity and its subsidiary undertaking (see note 19). The results of the subsidiary are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by paragraph 397 of the SORP 2005.

**c) Income**

Income is accounted for on an accruals basis, except cash donations which are accounted for when received. Income received net of taxation recoverable is accounted for gross. Fee income from contracts is accounted for with regard to any in-year admissions and leavers along with any contractual reviews of service levels. Legacy income is recognised when then there is entitlement to the monies, probability of receipt and the amount due is able to be measured reliably. Grants receivable based on performance are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued.

**d) Expenditure**

Expenditure is accounted for on an accruals basis. Costs are attributed directly to activities where possible on either actual or estimated time basis. Indirect costs are shown as support costs, where these relate to the infrastructure in which charitable services are provided, including gaining support for the furtherance of the charity's objectives. Governance costs comprise those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**e) Investments**

Listed investments are shown at market value. Realised and unrealised gains on listed investments are taken to the fund to which they relate in the Statement of Financial Activities. Investments in subsidiary undertakings are stated at cost.

**f) Depreciation**

Capital assets costing below £1,000 have been written off in the year in which the expenditure is incurred. Assets above £1,000 are capitalised in the balance sheet.

Depreciation has been provided on tangible and intangible fixed assets at the following rates which are anticipated to reduce their cost to residual value by the end of their expected useful lives.

Plant and Machinery	20% on cost
Computer Software	20% on cost
Computer Equipment	20% on cost
Motor Vehicles	25% on cost
Buildings	1%-7% on cost

Donated fixed assets are capitalised at their open market values at time of donation and depreciated in line with the above rates.

Within Buildings, individual components are depreciated over the useful economic life as follows:

- Construction: 100 years
- Roof: 55 years
- Lift: 50 years
- Bathroom: 30 years
- Windows & Doors: 30 years
- Heating: 30 years
- Kitchen: 20 years
- Air Conditioning: 15 years
- Boiler: 15 years

Donated fixed assets are capitalised at their open market values at time of donation and depreciated in line with the above rates.

## g) Pensions

The charity has three principal pension schemes for staff, the St Piers Lingfield Retirement Benefits Scheme, the Teachers' Pension Scheme (TPS) and The Pensions Trust. The first two schemes are defined benefit schemes, which are externally funded and contracted out of the State Second Pension.

### St Piers Lingfield Retirement Benefits Scheme

During the year, the charity operated a defined benefit scheme, which had been closed to new members on 7 April 2000, hence any liabilities will be restricted to current members only, and this number will decline over time.

The difference between the fair value of the assets held in the St Piers Lingfield Retirement Benefits Scheme and the scheme's liabilities measured on an actuarial basis using the projected unit method are recognised in the Charity's balance sheet as a pension scheme asset or liability as appropriate. The carrying value of any resulting pension scheme asset is restricted to the extent that the Charity is able to recover the surplus either through reduced contributions in the future or through refunds from the scheme. The pension scheme balance is recognised net of any deferred tax balance.

### Teachers' Pension Scheme

Pension costs in respect of the TPS charged to the SOFA are equal to the contributions paid to this arrangement. The contribution rate is calculated in such a way that it is a substantially level percentage of current and future pensionable payroll. Not less than every four years, with a supporting interim valuation in between, the Government Actuary conducts a formal actuarial review of the TPS in order to specify the level of future contributions.

Changes in the defined benefit pension scheme asset or liability arising from factors other than cash contributions by the Charity are charged to the SOFA in accordance with FRS 102 section 28. Under the definitions set out in Financial Reporting Standard 102 section 28, the Teachers Pension Scheme is a multi-employer pension scheme. The charity is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, the charity has taken advantage of the exemption in FRS 102 section 28 and has accounted for its contributions to the scheme as if it were a defined contribution scheme.

**h) The Pensions Trust**

A money purchase pension scheme with The Pensions Trust is available to all members of staff.

**i) Fund accounting**

The treatment of restricted and designated funds are explained in notes 14 and 15.

**j) Accounting estimates and key management judgements**

*Accounting estimates and judgements*

In preparing the financial statements within the accounting frameworks set out in note 2, the Trustees are required to adopt those accounting policies most appropriate to the charity's circumstances with a view to presenting fairly the charity's financial position. In determining and applying accounting policies Trustees make estimates and judgements and the matters set out below are considered to be the most important in understanding the judgements that have been involved in preparing the financial statements and the uncertainties that could impact the amounts reported.

*Estimation of assets' useful lives*

The charge in respect of periodic depreciation is derived from determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The estimates of the lives by asset category are set out in note 1(f). The useful lives and residual values are determined by management at the time the asset is acquired and reviewed annually for appropriateness.

*Provision for doubtful debts*

Provisions have been made against specific invoiced debts where the collectability of these debts is uncertain taking into account their age, activity on the account and any correspondence.

*Actuarial assumptions in respect of defined benefit pension scheme*

The application of actuarial assumptions relating to the Defined Pension Scheme is incorporated in the financial statements in accordance with FRS102. In applying FRS102, advice has been taken from an independent qualified actuary. In this context, significant judgement is exercised in a number of areas, including future change.

### 3 Donations and legacies

	2020 £'000	2019 £'000
<b>Donations</b>		
Projects and residential house funds	172	84
National Services Programmes	75	-
BBC Children in Need – London Transitions	35	44
Unrestricted income	550	384
Research Funds	190	62
EFA	147	115
	<u>1,169</u>	<u>689</u>
<b>Legacies</b>		
Barbara Abbott	8	277
Stanley Davies	14	-
	<u>22</u>	<u>277</u>
<b>Total Donations and Legacies</b>	<u>1,191</u>	<u>966</u>

The legacies are final payments from legacies received in previous years.

### 4 Investment income

	2020 £'000	2019 £'000
Interest from bank deposit account	31	37
	<u>31</u>	<u>37</u>

### 5 Employees

	2020 £'000	2019 £'000
Staff costs consist of:		
Wages and salaries	17,208	16,077
Social security costs	1,373	1,265
Other pension costs	1,210	944
	<u>19,791</u>	<u>18,286</u>

Included within wages and salaries are agency costs of £2,255,614 (2019 - £1,913,184) incurred during the year.

Employer's pension costs comprise the following:	2020 £'000	2019 £'000
Teachers pension scheme	186	106
Defined contribution scheme	512	350
Defined benefit scheme	64	40
Deficit repayment for defined benefit scheme	448	447
	<b>1,210</b>	<b>943</b>
The average number of employees during the period was:	2020	2019
	No.	No.
Teaching and Education Support Staff	207	201
Residential Care	280	292
Medical and Clinical Staff	69	64
Other staff	81	73
	<b>637</b>	<b>630</b>
Full time equivalent	<b>523</b>	<b>517</b>

Number of staff with total remuneration (including settlements and benefits but excluding pensions) greater than £60,000 in bands of £10,000:

	2020 No.	2019 No.
£60,001-£70,000	9	-
£70,001-£80,000*	-	2
£80,001-£90,000	4	3
£90,001-£100,000	1	-
£100,001-£110,000	1	1
£120,001-£130,000	1	-
	<b>16</b>	<b>6</b>

\*For 2019, this includes remuneration for the incoming Chief Executive, who joined part way through the year.

Inflationary pay rises for senior managers have increased the number of employees required to be included in the above table for 2020.

Contributions made in the year for the provision of money purchase benefits on behalf of 11 (2019 – 4) higher paid employees was £36,106 (2019 - £14,809). There are 3 (2019 – 1) higher paid staff to whom retirement benefits are accruing under defined benefit schemes. The total remuneration paid to the Executive team amounted to £718,276(2019 - £662,648).

## 6 Total Expenditure

	Education, Medical and Residential Care £'000	Fundraising £'000	2020 Total £'000	2019 Total £'000
Staff costs	16,362	378	16,740	15,486
Other direct expenditure	1,008	53	1,061	1,020
Support staff costs	3,045	-	3,045	2,801
Support costs	4,062	-	4,062	3,261
Auditors' remuneration	39	-	39	39
Depreciation	856	-	856	908
2020 Total	<u>25,372</u>	<u>431</u>	<u>25,803</u>	<u>23,515</u>
2019 Total	<u>23,082</u>	<u>433</u>	<u>23,515</u>	

Auditor's remuneration relates solely to audit related services and is inclusive of Value Added Tax where not recovered.

Included in expenditure are governance costs amounting to £91,905 (2019 - £78,519) which relate to audit fees, legal advice for trustees and costs associated with constitutional and statutory requirements.

Direct costs are allocated to the fundraising team, but all other support costs are allocated to Education, Medical and Educational Care which generate the majority of our income.

## 7 Trustees' transactions

The Trustees do not receive any remuneration in respect of their services. Six Trustees (2019 - 7) received expenses reimbursed in line with the Trustees Expenses Policy amounting to £1,392 (2019 - £5,760). Further costs incurred on behalf of Trustees relate to Trustees indemnity insurance costs of £5,624 (2019 - £5,112).

## 8 Taxation

The organisation is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Para 11 of the Corporate Tax Act or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The subsidiary trading company makes qualifying donations of taxable profit to the charity to the full extent allowable. Unless material, any corporation tax liability arising in the subsidiary is included within the expenditure by the Group.

## 9 Tangible and intangible assets

	Freehold land and Buildings	Plant and Machinery	Computer Software	Computer Equipment	Motor vehicles/ Tractors	Total
<b>Group</b>	£'000	£'000	£'000	£'000	£'000	£'000
<i>Cost</i>						
At 1 August 2019	38,071	1,300	199	-	323	39,893
Additions	536	10	131	222	-	899
Disposals	-	(588)	-	-	-	(588)
<b>At 31 July 2020</b>	<b>38,607</b>	<b>722</b>	<b>330</b>	<b>222</b>	<b>323</b>	<b>40,204</b>
<i>Depreciation</i>						
At 1 August 2019	16,775	1,112	120	-	297	18,304
Provided for the year	663	92	54	32	15	856
Disposals	-	(588)	-	-	-	(588)
<b>At 31 July 2020</b>	<b>17,438</b>	<b>616</b>	<b>174</b>	<b>32</b>	<b>312</b>	<b>18,572</b>
<i>Net book value</i>						
<b>At 31 July 2020</b>	<b>21,169</b>	<b>106</b>	<b>156</b>	<b>190</b>	<b>11</b>	<b>21,632</b>
At 31 July 2019	21,296	188	79	-	26	21,589

Freehold land and buildings have been included in the balance sheet at historic cost less the depreciation charged on the buildings.

## 9 Tangible and intangible assets (continued)

	Freehold land and Buildings	Plant and Machinery	Computer Software	Computer Equipment	Motor vehicles/ Tractors	Total
Charity	£'000	£'000	£'000	£'000	£'000	£'000
<i>Cost</i>						
At 1 August 2019	38,071	1,300	199	-	323	39,893
Additions	536	10	131	222	-	899
Disposals	-	(588)	-	-	-	(588)
<b>At 31 July 2020</b>	<b><u>38,607</u></b>	<b><u>722</u></b>	<b><u>330</u></b>	<b><u>222</u></b>	<b><u>323</u></b>	<b><u>40,204</u></b>
<i>Depreciation</i>						
At 1 August 2019	16,775	1,112	120	-	297	18,304
Provided for the year	663	92	54	32	15	856
Disposals	-	(588)	-	-	-	(588)
<b>At 31 July 2020</b>	<b><u>17,438</u></b>	<b><u>616</u></b>	<b><u>174</u></b>	<b><u>32</u></b>	<b><u>312</u></b>	<b><u>18,572</u></b>
<i>Net book value</i>						
<b>At 31 July 2020</b>	<b><u>21,169</u></b>	<b><u>106</u></b>	<b><u>156</u></b>	<b><u>190</u></b>	<b><u>11</u></b>	<b><u>21,632</u></b>
At 31 July 2019	<u>21,296</u>	<u>188</u>	<u>79</u>	<u>-</u>	<u>26</u>	<u>21,589</u>

Freehold land and buildings have been included in the balance sheet at historic cost less the depreciation charged on the buildings.

All assets are held for direct charitable use.

## 10 Investments

	Group and Charity	
	2020	2019
	£'000	£'000
Market value as at 1 August	<u>1</u>	<u>1</u>
Market value as at 31 July	<u>1</u>	<u>1</u>

	Group and Charity	
	2020	2019
	£'000	£'000
The investments are analysed as follows:		
Building Society Deposits	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

	Group and Charity	
	2020	2019
	£'000	£'000
Cash on deposit in UK	<u>1</u>	<u>1</u>
Market value as at 31 July 2020	<u>1</u>	<u>1</u>

The Charity has a £100 investment in a 100% owned subsidiary, St. Piers (Services) Limited.

## 11 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Operating debtors	559	588	559	588
Amounts owed from subsidiary undertaking	-	-	62	-
Other debtors	55	5	4	4
Accrued income and prepayments	823	342	823	342
	<u>1,437</u>	<u>935</u>	<u>1,448</u>	<u>934</u>

All amounts shown under operating debtors fall due for payment within one year.

## 12 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Loan	1	266	1	266
Operating creditors	600	785	600	535
Accruals and deferred income	1,396	1,214	1,393	1,408
	<u>1,997</u>	<u>2,265</u>	<u>1,994</u>	<u>2,209</u>

## 13 Pension Schemes

### St Piers Lingfield Retirement Benefits Scheme

The Charity operates the St Piers Lingfield Retirement Benefits Scheme (“the Scheme”), a UK registered trust based pension scheme that provides defined benefits. Pension benefits are linked to the members’ final pensionable salaries and service at their retirement (or date of leaving if earlier). The Pension Scheme Trustee is responsible for running the Scheme in accordance with the Scheme’s Trust Deed and Rules, which sets out their powers. The Pension Scheme Trustee is required to act in the best interests of the beneficiaries of the Scheme. There are three categories of pension scheme members:

- Active members: currently employed by the Employer;
- Deferred members: former active members of the Scheme who are not yet in receipt of a pension; and
- Pensioner members: in receipt of pension.

The Pension Scheme Trustee is required to carry out an actuarial valuation every 3 years. The last full actuarial valuation of the Scheme was performed by the Scheme Actuary for the Pension Scheme Trustee as at 5 April 2019.

This valuation revealed a funding shortfall of £6,528,000. The Employer agreed to pay annual contributions of 27.3% of members’ pensionable salaries, less Employee contributions of 8.25% of members’ pensionable salaries, each year to meet the cost of future service accrual. In respect of the deficit in the Scheme as at 5 April 2019, the Employer has agreed to pay the following contributions:

<b>Year beginning 1<sup>st</sup> August</b>	<b>Contributions £’000</b>
2020	500
2021	600
2022	625
2023	630
2024	645
2025	665
2026	685
2027	705
2028	730
2029	750

The Employer has also agreed to pay additional contributions equal to 20% of audited Net Income in excess of £0.5m each year. The additional contribution in any year will be limited in value to the remaining payments outstanding on the July 2020 recovery plan, or such subsequent recovery plan as is put in place, less any additional contributions already made under the 2020 agreement.

In addition, the Employer will pay £10,000 per month to cover administration expenses and 3.0% of members' pensionable salaries each year to meet the premiums for death in service lump sums associated with the Scheme.

The Employer therefore expects to pay £682,959 to the Scheme during the accounting year beginning 1 August 2020 based on a pensionable salary payroll of £285,529 as at the 31st July 2020.

The results of the most recent formal actuarial valuation as at 5 April 2019 have been updated to 31 July 2020 by a qualified independent actuary. The assumptions used were as follows:

	2020	2019
<b>Significant actuarial assumptions:</b>		
Discount rate	1.3%	2.00%
Inflation (RPI)	3.0%	3.40%
Inflation (CPI)	2.0%	2.40%
<b>Other actuarial assumptions:</b>		
Rate of increase in salaries	2.00%	2.00%
Rate of increase in pensions:		
Non Pensioners – Pre 05 benefits	2.90%	3.10%
Non Pensioners – Post 05 benefits	2.50%	2.50%
Pensioners – Pre 05 benefits	2.90%	3.30%
Pensioners – Post 05 benefits	2.50%	2.50%
Revaluation of deferred pensioners in excess of GMP	2.00%	2.40%

The demographic mortality assumptions adopted at 31 July 2020 imply the following life expectancies at age 65:

	2020	2019
<b>Mortality assumptions:</b>		
Mortality	<b>S3PMA/S3P-FA CMI 2019 1.25%</b>	S3PMA/S3PFA CMI 2018 1.25%
<b>Life expectancies:</b>		
Male currently age 45 at 65	<b>22.6 years</b>	22.9 years
Female currently age 45 at 65	<b>25.2 years</b>	24.8 years
Male currently age 65	<b>21.3 years</b>	21.6 years
Female currently age 65	<b>23.6 years</b>	23.3 years

Under FRS102 the expected return on the schemes assets is now assessed using the discount rate underlying the valuation of the schemes liabilities, which is based on AA rated corporate bond yields.

At 31 July 2020 the discount rate used to calculate the schemes liabilities and hence the assumed rate of return on the Schemes assets was 2.0% p.a. (2019 - 2%).

	Value at 2020 assets £'000	% of total Scheme	Value at 2019 Assets £'000	% of total Scheme
The fair value of the assets in the scheme were:				
Bonds	1,395	9%	3,451	23%
Gilts	4,804	31%	2,099	14%
Cash	19	0%	72	1%
Annuities	1,479	10%	1,354	9%
Other	7,701	50%	7,830	53%
Total market value of assets	<b>15,398</b>		14,806	
Present value of scheme liabilities	<b>(25,023)</b>		(22,904)	
Net pension liability	<b>(9,625)</b>		(8,098)	
	<b>2020 £'000</b>		2019 £'000	
The actual return on assets over the period was:				
	<b>1,060</b>		1,032	
Interest income	291		377	
Return on assets less interest income	769		655	
Total return of assets	<b>1,060</b>		1,032	

**2020**                      2019  
**£'000**                      £'000

*Analysis of changes in the value of the scheme liabilities over the year:*

Opening present value of the defined benefit obligation	<b>(22,904)</b>	(20,568)
Service cost	<b>(98)</b>	(206)
Interest cost	<b>(452)</b>	(547)
Member contributions	<b>(23)</b>	(29)
Benefits paid	<b>719</b>	723
Actuarial losses	<b><u>(2,265)</u></b>	<u>(2,277)</u>
Closing present value of the defined benefit obligation	<b><u>(25,023)</u></b>	<u>(22,904)</u>

*Analysis of changes in the value of the scheme assets over the year:*

Opening market value of Scheme assets	<b>14,806</b>	14,115
Expected return on Scheme assets (excluding interest income)	<b>769</b>	655
Interest income	<b>291</b>	377
Employer contributions	<b>473</b>	487
Member contributions	<b>23</b>	29
Benefits paid	<b>(719)</b>	(723)
Administration expenses	<b><u>(245)</u></b>	<u>(134)</u>
Closing market value of Scheme assets	<b><u>15,398</u></b>	<u>14,806</u>

**2020**                      2019  
**£'000**    **£'000**                      **£'000**    **£'000**

*Analysis of the amounts charged to Statement of Financial Activities:*

Current service cost	<b>(98)</b>	<b>(103)</b>
Past service cost	<b>-</b>	<b>(103)</b>
Administration expenses	<b><u>(245)</u></b>	<b><u>(134)</u></b>
Total service cost	<b>(343)</b>	(340)
Net finance charge	<b><u>(161)</u></b>	<u>(170)</u>
Total pension cost charged to Statement of Financial Activities	<b><u>(504)</u></b>	<u>(510)</u>

**2020**                      2019  
**£'000**                      £'000

*Analysis of actuarial loss recognised in the Statement of Financial Activities:*

Actual return on assets less interest	<b>769</b>	655
Actuarial losses on defined benefit obligation	<b><u>(2,265)</u></b>	<u>(2,277)</u>
Total loss recognised in the Statement of Financial Activities	<b><u>(1,496)</u></b>	<u>(1,622)</u>

	2020 £'000	2019 £'000
<i>Movement in deficit during the year:</i>		
Deficit in scheme at the beginning of the year	<b>(8,098)</b>	(6,453)
Movement in year:		
Current service cost	<b>(98)</b>	(103)
Past service cost	-	(103)
Administration expenses	<b>(245)</b>	(134)
Net finance charge	<b>(161)</b>	(170)
Contributions	<b>473</b>	487
Return on assets excluding interest income	<b>769</b>	655
Actuarial (losses)	<b>(2,265)</b>	(2,277)
(Deficit) in scheme at end of year	<b><u>(9,625)</u></b>	<u>(8,098)</u>

### Teachers' Pension Scheme

Under the definitions set out in Financial Reporting Standard 102 section 28, the Teachers' Pension Scheme (TPS) is a multi-employer pension scheme. As the TPS is underwritten by central government and the Charity has no future obligation to make contributions to the scheme, this is effectively a defined contribution scheme in so far as it affects the charity. As a result, contributions to this scheme are accounted for as if the scheme was a defined contribution scheme.

The charity has set out below the information available on the Scheme and the implications for the charity in terms of the anticipated contribution rates.

The employers' contribution rates for the charity's academic staff were 23.68% of pensionable salaries throughout the year (2019 - 16.4%).

The Teachers' Pension Scheme is a statutory, contributory, unfunded, defined benefit scheme. The regulations under which the TPS operates are the Teachers' Pensions Regulations 1997, as amended. Contributions are credited to the Exchequer on a "pay as you go" basis under arrangements governed by the Superannuation Act 1972. A notional asset value is ascribed to the Scheme for the purposes of determining contribution rates.

The Government Actuary's report of March 2019 revealed that the total liabilities of the Scheme (pensions currently in payment and the estimated cost of future benefits) amounted to £218.1 billion. The value of the assets (estimated future contributions together with the proceeds from the notional investments held at the valuation date) was £196.1 billion. The assumed real rate of return is 2.4% in excess of prices. The rate of real earnings growth is assumed to be 2.2%. The assumed gross rate of return is 4.45%.

## 14 Restricted funds – Group and charity

	As at 31 July 2019 £'000	Income £'000	Expenditure £'000	Transfer £000	As at 31 July 2020 £'000
<b>Revenue</b>					
Research Funds	113	190	(146)	-	157
Big Lottery Project – CEIS	(5)	-	-	5	-
Fidelity UK Foundation - Digital Project	-	96	-	-	96
National Services Programmes	13	75	(11)	(5)	72
True Colours Trust - Epilepsy Infancy	56	-	(35)	-	21
BBC Children in Need - London Transitions	7	35	(37)	-	5
Other funds	355	76	(61)	(247)	123
EFA grants	138	147	(71)	(213)	1
Restricted funds wholly represented by net current assets	677	619	(361)	(460)	475
	As at 31 July 2018 £'000	Income £'000	Expenditure £'000	Transfer £000	As at 31 July 2019 £'000
<b>Revenue</b>					
Research Funds	118	62	(67)	-	113
Big Lottery Project – CEIS	42	-	(47)	-	(5)
National Services Programmes	86	-	(73)	-	13
True Colours Trust - Epilepsy Infancy	55	-	1	-	56
BBC Children in Need - London Transitions	1	44	(38)	-	7
Other funds	402	84	(99)	(32)	355
EFA grants	91	115	(65)	(3)	138
Restricted funds wholly represented by net current assets	795	305	(388)	(35)	677

### Fund accounting

Where funds are received for specific purposes set out by the donor or implied by the terms of appeal, these are shown as restricted income in the Statement of Financial Activities. Expenditure for the purposes specified is applied against the income and any amounts unexpended at the balance sheet date are shown within restricted funds. Amounts used to purchase tangible fixed assets are transferred to funds representing functional fixed assets at the time the assets are acquired.

## 15 Unrestricted funds

	As at 31 July 2019 £'000	Net movement on unrestricted funds £'000	Transfers £'000	As at 31 July 2020 £'000
<b>Group</b>				
<b>Undesignated funds</b>				
Funds representing functional fixed assets	21,589	-	43	<b>21,632</b>
Free reserves	4,883	(720)	417	<b>4,580</b>
Pension reserve	(8,098)	(1,527)	-	<b>(9,625)</b>
<b>Total unrestricted funds</b>	<b>18,374</b>	<b>(2,247)</b>	<b>460</b>	<b>16,587</b>
<b>Charity</b>				
<b>Undesignated funds</b>				
Funds representing functional fixed assets	21,589	-	43	<b>21,632</b>
Free reserves	4,888	(718)	417	<b>4,587</b>
Pension reserve	(8,098)	(1,527)	-	<b>(9,625)</b>
<b>Total unrestricted funds</b>	<b>18,379</b>	<b>(2,245)</b>	<b>460</b>	<b>16,594</b>
	As at 31 July 2018 restated £'000	Net movement on unrestricted funds £'000	Transfers £'000	As at 31 July 2019 £'000
<b>Group</b>				
<b>Undesignated funds</b>				
Funds representing functional fixed assets	22,497	-	(908)	21,589
Free reserves	4,098	(158)	943	4,883
Pension reserve	(6,453)	(1,645)	-	(8,098)
<b>Total unrestricted funds</b>	<b>20,142</b>	<b>(1,803)</b>	<b>35</b>	<b>18,374</b>
<b>Charity</b>				
<b>Undesignated funds</b>				
Funds representing functional fixed assets	22,497	-	(908)	21,589
Free reserves	4,098	(153)	943	4,888
Pension reserve	(6,453)	(1,645)	-	(8,098)
<b>Total unrestricted funds</b>	<b>20,142</b>	<b>(1,798)</b>	<b>35</b>	<b>18,379</b>

## 16 Analysis of net assets between funds

	2020		Total Funds £000's
	Unrestricted Funds £000's	Restricted Funds £000's	
<b>Group</b>			
Tangible Fixed Assets	21,632	-	21,632
Investments	1	-	1
Net Current Assets	4,579	475	5,054
Total Assets Less Current Liabilities	26,212	475	26,687
Defined Benefit Pension Scheme Liability	(9,625)	-	(9,625)
Net Assets	16,587	475	17,062
<b>Charity</b>			
Tangible Fixed Assets	21,632	-	21,632
Investments	1	-	1
Net Current Assets	4,586	475	5,061
Total Assets Less Current Liabilities	26,219	475	26,694
Long term Liabilities	-	-	-
Defined Benefit Pension Scheme Liability	(9,625)	-	(9,625)
Net Assets	16,594	475	17,069
<b>Group</b>			
2019			
	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Tangible Fixed Assets	21,589	-	21,589
Investments	1	-	1
Net Current Assets	4,882	677	5,559
Total Assets Less Current Liabilities	26,472	677	27,149
Defined Benefit Pension Scheme Liability	(8,098)	-	(8,098)
Net Assets	18,374	677	19,051
<b>Charity</b>			
Tangible Fixed Assets	21,589	-	21,589
Investments	1	-	1
Net Current Assets	4,887	677	5,564
Total Assets Less Current Liabilities	26,477	677	27,154
Defined Benefit Pension Scheme Liability	(8,098)	-	(8,098)
Net Assets	18,379	677	19,056

## 17 Reconciliation of net (expenditure) to net cash flow from operating activities

	2020 £'000	2019 £'000
<b>Net (expenditure) for the reporting period</b>	<b>(493)</b>	<b>(264)</b>
Adjustments for:		
Depreciation	856	908
Adjustment for pension funding	31	23
Dividend and interest from investments	(31)	(37)
Decrease in stock	-	21
(Increase)/decrease in debtors	(502)	1,878
Decrease in creditors	(1)	(164)
<b>Net cash (decrease)/increase provided by operating activities</b>	<b>(140)</b>	<b>2,365</b>

## 18 Operating Leases

	2020 £'000	2019 £'000
Total minimum lease payments:		
Within one year	40	44
Within two to five years	13	17
	<u>53</u>	<u>61</u>

## 19 Subsidiary company

The charity owns the whole of the issued ordinary share capital of St Piers (Services) Limited, a company registered in England. The subsidiary is used for non-primary purpose trading activities, namely to develop facilities for disabled children. All activities have been consolidated on a line by line basis in the SOFA. The results below are for the period to 31 July 2020.

	2020 £'000	2019 £'000
Turnover	-	-
Cost of sales/administrative expenses	<u>(2)</u>	<u>(5)</u>
Net loss	(2)	(5)
	2020 £'000	2019 £'000
The aggregate of the assets, liabilities and funds was:		
Assets	58	50
Liabilities	<u>(1,171)</u>	<u>(1,162)</u>
	<u>(1,113)</u>	<u>(1,112)</u>

The National Centre for Young Epilepsy is a trust corporation and acts as a trustee for the National Centre for Young People with Epilepsy Charitable Trust.

## 20 Results of Parent Company

Included in the consolidated statement of financial activities are the following amounts in respect of the charity:

	<b>2020</b> <b>£'000</b>	2019 £'000
Total income	<b>25,309</b>	23,252
Total expenditure	<b>(25,800)</b>	(23,510)
Actuarial loss on defined benefit pension scheme	<b>(1,496)</b>	(1,622)
Net movement in funds	<b><u>(1,987)</u></b>	<u>(1,880)</u>

## 21 Post balance Sheet Events

There are no post balance sheet events to report.



Young Epilepsy is the operating name of The National Centre for Young People with Epilepsy (NCYPE).  
Registered Charity number 311877 (England and Wales)

Young Epilepsy, St Piers Lane,  
Lingfield, Surrey RH7 6PW

Tel: 01342 832243

Email: [communications@youngepilepsy.org.uk](mailto:communications@youngepilepsy.org.uk)  
[youngepilepsy.org.uk](http://youngepilepsy.org.uk)

-  [YoungEpilepsy](https://www.facebook.com/YoungEpilepsy)
-  [@youngepilepsy](https://twitter.com/youngepilepsy)
-  [youngepilepsy](https://www.youtube.com/youngepilepsy)
-  [@youngepilepsy](https://www.instagram.com/youngepilepsy)