

CHARITY NO. 228157

**INTERNATIONAL LEAGUE AGAINST EPILEPSY
(BRITISH BRANCH)**

Unaudited Annual Report

For the Year Ended
31 December 2017

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
Governing document	Deed of Trust, which was executed on 3 April 1964
Trustees	Dr John Paul Leach Professor Mathew Walker (President) Dr Manny Bagary (Treasurer) Dr Khalid Hamandi (Secretary) Dr Sallie Baxendale Professor Markus Reuber Dr Fergus Rugg-Gunn Dr Arjune Sen (Appointed 10 July 2017) Dr Sophie Varadkar (Appointed 10 July 2017)
Independent examiner	Zoë Longstaff-Tyrrell RSM UK Tax and Accounting Limited Portland 25 High Street Crawley West Sussex RH10 1BG
Principal address	7 th Floor Institute of Neurology Queen Square London WC1N 3BG
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

The International League Against Epilepsy ("ILAE") is registered with the Charity Commission (No. 228157) and is constituted by Deed of Trust, which was executed on 3 April 1964.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014.

The Charity is administered by a management committee, who are all Trustees, comprising:

Dr John Paul Leach
Professor Mathew Walker (President)
Dr Manny Bagary (Treasurer)
Dr Khalid Hamandi (Secretary)
Dr Sallie Baxendale
Professor Markus Reuber
Dr Fergus Rugg-Gunn
Dr Arjune Sen (Appointed 10 July 2017)
Dr Sophie Varadker (Appointed 10 July 2017)

Objectives for the public benefit

The aims of the International League Against Epilepsy (British Branch) ("ILAE") are to:

- Co-ordinate the activities of those interested in the better care and treatment of people with epilepsy.
- Stimulate interest in the clinical, social and scientific aspects of the disorder.
- Actively participate in the business of the ILAE.

It achieves its charitable objectives by:

- Holding an annual scientific meeting to promulgate the latest findings in epilepsy research.
- Awarding prizes for essays by young scientific investigators, medical students, young physicians and by nursing and health professionals on aspects of epilepsy.
- Awarding travel grants and bursaries.
- Representation on the All Party Epilepsy Group in the House of Commons.
- Influencing the care of people with epilepsy internationally by maintaining links with the parent body and securing discounts for its members with major epilepsy journals.
- Holding medical student weekends.
- Holding meetings for GP's with specialist interest in Epilepsy.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees are of the opinion that it has fully complied with all such guidance.

Review of the year

The overall income for the year was £303,315 (2016: £223,751) and expenditure amounted to £285,452 (2016: £245,387) resulting in a surplus for the year of £18,470 (2016: Deficit of £21,047) after revaluation of investments by £607 (2016: £589). Reserves have thus increased to £278,215 from £259,745 in 2016.

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission web site, reading relevant periodicals and professional advice. The Trustees always recruit those with medical qualifications as they have the requisite skills in the area where the charity operates. The trustees consider the board of trustees as comprising the key management personnel of the charity. All trustees give their time freely and no remuneration was paid in the year.

Reserves policy

The Trustees have been dependent on very significant support from the pharmaceutical industry to hold the annual scientific meeting. This has enabled the cost to delegates to be kept reasonable, which has encouraged attendance, particularly by nursing and technical professionals. It has enabled the invitation of international experts and a meeting of high educational and scientific quality. The present degree of support by the pharmaceutical industry is not guaranteed in the long term.

The reserves at present amount to about 12 months of the annual expenditure, the majority of which comprises the cost of the annual scientific meeting. The Trustees aim, if possible, to increase the reserves to provide a cushion against a future reduction in the pharmaceutical industry sponsorship, and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £278,215 (2016 £259,745).

Risk factors

The major risk to the charity achieving its primary aims is failure to obtain the present degree of sponsorship. The Trustees aim to mitigate this by maintaining the reserves, as indicated above.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

Trustees' responsibilities

The charity Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and UK accounting standards (United Kingdom generally accepted accounting practice).

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approves by the Trustees on 30/10/18 signed on their behalf by:



Professor Matthew Walker

Trustee

Date 30th Oct 2018

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF INTERNATIONAL LEAGUE
AGAINST EPILEPSY (BRITISH BRANCH)**

I report to the trustees on my examination of the financial statements of International League Against Epilepsy (British Branch) for the year ended 31 December 2017 which are set out on pages 6 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Zoë Longstaff-Tyrrell FCA DChA
ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
Portland
25 High Street
Crawley
West Sussex, RH10 1BG

30 October 2018.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

		Unrestricted Funds 2017 £	Unrestricted Funds 2016 £
Income	Note		
Income from charitable activities	2	303,068	223,447
Investment Income		247	304
		<hr/>	<hr/>
Total income		303,315	223,751
 Expenditure			
Expenditure on charitable activities	3	(285,452)	(245,387)
		<hr/>	<hr/>
Total expenditure		(285,452)	(245,387)
 Net income/(expenditure) and net movement in funds before gains and losses on investments		<hr/> 17,863	<hr/> (21,636)
Net gain on investments	7	607	589
		<hr/>	<hr/>
Net movement in funds		18,470	(21,047)
 Total funds brought forward		<hr/> 259,745	<hr/> 280,792
 Total funds carried forward		<hr/> 278,215	<hr/> 259,745

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note		2017 £	2016 £
Fixed assets				
Tangible assets	6		580	773
Investment Fund	7		7,351	6,744
			<u>7,931</u>	<u>7,517</u>
Current assets				
Debtors	8	12,505	1,800	
Bank		364,718	260,939	
		<u>377,223</u>	<u>262,739</u>	
Current liabilities: Amounts due within one year				
Creditors	9	(106,939)	(10,511)	
		<u></u>	<u></u>	
Net current assets			<u>270,284</u>	<u>252,228</u>
Total assets less current liabilities			<u>278,215</u>	<u>259,745</u>
			<u></u>	<u></u>
Net assets			<u>278,215</u>	<u>259,745</u>
			<u></u>	<u></u>
The funds of the charity:				
Unrestricted funds	12		278,215	259,745
			<u></u>	<u></u>
Total funds			<u>278,215</u>	<u>259,745</u>

The financial statements on pages 6 to 15 were approved by the Trustees for issue on 3rd Oct 2018



Professor Mathew Walker

Trustee & President

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at the cost or transaction value unless otherwise stated in the relevant note to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102. The charity is a trust that is domiciled in England and Wales.

Going Concern

It is the opinion of the trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future.

Income

Income represents the total income receivable during the year comprising of conference income, membership income, sponsorship, other income and investment income. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on accrual basis and inclusive of any VAT.

Charitable activities include expenses relating to the charity's activities. These costs include both direct costs and support costs relating to these activities.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees and are included in expenditure on charitable activities in the Statement of Financial Activities.

Investments

Investments are included at market value with any realised or unrealised gain or loss arising taken to the Statement of Financial Activities as they arise. Realised gains and losses are calculated as the difference between sales proceeds and their opening carrying value, or purchase value if acquired subsequent to first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

Tangible Fixed Assets

Assets with a value greater than £500 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, in the balance sheet. Assets below this level are treated as expenditure and are included in the Statement of Financial Activities in the year the expenditure is incurred. Depreciation is provided for on all tangible fixed assets by equal instalments over their expected useful life:

Fixtures, Fittings & Equipment – 5 years

Financial instruments

The financial instruments of the charity comprise fixed asset investments, bank balances, including monies on deposit, debtors and creditors. Bank balances are accounted for on cash held and debtors and creditors are included at amounts settled after any discounts.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the general charitable objectives.

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

1 ACCOUNTING POLICIES (CONTINUED)

Irrecoverable VAT

The charity is not registered for VAT, therefore irrecoverable VAT is included with the costs to which it relates.

Taxation

International League Against Epilepsy (British Branch) is a registered charity, and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Operating leases

Annual rentals are charged to the Statement of Financial Activities on a straight line basis over the lease term. Rent free periods are accounted for as a reduction to the expense and are recognised on a straight line basis over the lease term.

2 Income from charitable activities

	2017	2016
	£	£
Membership fees	35,567	20,146
Sponsorship received	123,600	80,473
Registrations received	144,001	122,828
	<hr/>	<hr/>
	303,068	223,447
	<hr/>	<hr/>

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

3 Expenditure on Charitable activities

	2017	2016
	£	£
Meeting expenses	218,776	176,967
Prizes	1,975	4,640
Miscellaneous	86	1,348
Subscription and membership fees	264	757
Support and governance costs (note 4)	64,158	52,177
Donations	-	9,305
Depreciation	193	193
	<hr/>	<hr/>
	285,452	245,387
	<hr/>	<hr/>

4 Support and governance costs

Included in expenditure on charitable activities is:

	2017	2016
	£	£
Independent examination fees	5,040	3,600
Secretarial and administration assistance	41,735	38,723
Trustees expenses	490	930
Website costs	4,833	4,167
Accountancy	2,298	3,240
Rent	9,762	1,517
	<hr/>	<hr/>
	64,158	52,177
	<hr/>	<hr/>

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

5 Staff costs

Included in expenditure on secretarial and administration assistance is:

	2017 £	2016 £
Wages and salaries	38,737	38,051
Social security costs	96	45
Other pension costs	190	-
	<hr/>	<hr/>
	39,023	38,096
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year. (2016: £Nil). 3 Trustees received reimbursement of expenses of £490 (2016: £930) in relation to travel costs.

The average number of employees during the year was 2 (2016: 2).

No employees received emoluments exceeding £60,000 in the year (2016: none).

6 Tangible assets

	Total £
Cost:	
At 1 January 2016	966
Additions	-
	<hr/>
At 31 December 2016	966
	<hr/>
Depreciation:	
At 1 January 2016	193
Charge for year	193
	<hr/>
At 31 December 2016	386
	<hr/>
Net book value:	
At 31 December 2017	580
	<hr/>
At 31 December 2016	773
	<hr/>

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

7 Investments

	2017 £	2016 £
Opening market value at 1 January	6,744	6,155
Net gain on revaluation	607	589
	<hr/>	<hr/>
Closing market value at 31 December	7,351	6,744
	<hr/>	<hr/>

The above represents 499 units in the CCLA Investment Management Limited COIF Charity Funds.

8 Debtors

	2017 £	2016 £
Rental deposit	1,800	1,800
Accrued income	10,705	-
	<hr/>	<hr/>
	12,505	1,800
	<hr/>	<hr/>

9 Creditors

	2017 £	2016 £
Meeting expenses paid after date	27,645	4,904
Independent examiner's fee	5,040	4,500
Accruals	-	395
Conference fees in advance	73,456	-
PAYE Liability	798	712
	<hr/>	<hr/>
	106,939	10,511
	<hr/>	<hr/>

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

11 Financial Instruments

The carrying amount of the charity's financial instruments at the year end were:

	2017	2016
	£	£
Financial assets		
Debt instruments measured at amortised cost	12,505	1,800
	<u> </u>	<u> </u>
Financial investments		
Financial liabilities measured at amortised cost	32,685	9,799
	<u> </u>	<u> </u>

12 Analysis of charitable funds

	At 1 January 2017 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2017 £
Unrestricted funds	259,745	303,315	(285,452)	607	278,215
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	259,745	303,315	(285,452)	607	278,215
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Analysis of charitable funds for prior year

	At 1 January 2016 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2016 £
Unrestricted funds	280,792	223,751	(245,387)	589	259,745
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	280,792	223,751	(245,387)	589	259,745
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

These unaudited financial statements have been subjected to independent examination. See report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

13 Commitments under operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2017 £	2016 £
Within one year	7,980	7,980
	<hr/>	<hr/>
	7,980	7,980
	<hr/>	<hr/>

These unaudited financial statements have been subjected to independent examination. See report on page 5