

CHARITY NO. 228157

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

Unaudited Annual Report

For the Year Ended
31 December 2018

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
Governing document	Deed of Trust, which was executed on 3 April 1964
Trustees	Professor Mathew Walker (President) Dr Manny Bagary (Treasurer) Dr Khalid Hamandi (Secretary) Dr John Paul Leach Dr Sallie Baxendale Professor Markus Reuber (resigned 3 October 2019) Dr Fergus Rugg-Gunn Dr Arjune Sen Dr Sophia Varadkar Dr Rhys Thomas (appointed 3 October 2019)
Independent examiner	Helen Hunt RSM UK Tax and Accounting Limited STC House 7 Elmfield Road Bromley BR1 1LT
Principal address	53 Dundee Road London SE25 4QN
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 2018

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 (resigned 3 October 2019)
Dr Fergus Rugg-Gunn
Dr Arjune Sen
Dr Sophia Varadker
Dr Rhys Thomas (appointed 3 October 2019)

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 International League Against Epilepsy.

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 2018

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 £253,750 (2017: £303,315) and expenditure amounted to £253,881 (2017: £285,452) resulting in a deficit for the year of £316 (2017: Surplus £18,470) after a deficit on revaluation of investments of £185 (2017: Surplus £607). Reserves have thus decreased to £277,899 from £278,215 in 2017.

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 website, 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 £277,899 (2017: £278,215).

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 2018

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.

Approves by the Trustees on

signed on their behalf by:



Professor Matthew Walker

Trustee

Date 21/10/19.

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) ('the charity') for the year ended 31 December 2018 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 financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements 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 financial statements. 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 financial statements 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Financial statements and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Helen Hunt

Helen Hunt ACA
Chartered Accountant
ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
STC House, 7 Elmfield Road, Bromley, BR1 1LT

23 October 2019

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
Income			
Income from charitable activities	2	253,501	303,068
Investment income		249	247
		<hr/>	<hr/>
Total income		253,750	303,315
Expenditure			
Expenditure on charitable activities	3	(253,881)	(285,452)
		<hr/>	<hr/>
Total expenditure		(253,881)	(285,452)
Net (expenditure)/income and net movement in funds before gains and losses on investments		<hr/> (131)	<hr/> 17,863
Net (loss)/gain on investments	7	(185)	607
		<hr/>	<hr/>
Net movement in funds		(316)	18,470
Total funds brought forward		<hr/> 278,215	<hr/> 259,745
Total funds carried forward	11	<hr/> 277,899	<hr/> 278,215

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 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	6	1,262	580
Investments	7	7,166	7,351
		<u>8,428</u>	<u>7,931</u>
Current assets			
Debtors	8	47,533	12,505
Bank		345,105	364,718
		<u>392,638</u>	<u>377,223</u>
Current liabilities: Amounts due within one year			
Creditors	9	(123,167)	(106,939)
		<u>269,471</u>	<u>270,284</u>
Net current assets			
		<u>269,471</u>	<u>270,284</u>
Net assets		<u>277,899</u>	<u>278,215</u>
The funds of the charity:			
Unrestricted funds	11	277,899	278,215
		<u>277,899</u>	<u>278,215</u>
Total funds		<u>277,899</u>	<u>278,215</u>

The financial statements on pages 6 to 15 were approved by the Trustees for issue on 21 Oct 2019



Professor Mathew Walker
Trustee & President

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 and the financial reporting standard applicable in the United Kingdom and the Republic of Ireland.

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 2018

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure

Expenditure is accounted for on an accrual basis and inclusive of any irrecoverable 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 the 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 (including accrued income) and creditors. Bank balances are accounted for as cash held. Debtors (including accrued income) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

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 2018**

1 ACCOUNTING POLICIES (CONTINUED)

Value Added Tax

The charity registered for VAT with effect from 1 July 2017 and is able to recover a proportion of input tax suffered. The element of VAT which is not recoverable is charged to the Statement of Financial Activities.

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

	2018	2017
	£	£
Membership fees	34,393	35,567
Sponsorship received	109,800	123,600
Registrations received	109,308	144,001
	<hr/>	<hr/>
	253,501	303,068
	<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 2018

3 Expenditure on charitable activities

	2018	2017
	£	£
Meeting expenses	146,476	218,776
Prizes	3,250	1,975
Miscellaneous	623	86
Subscription and membership fees	1,040	264
Support and governance costs (note 4)	102,079	64,158
Depreciation	413	193
	<hr/>	<hr/>
	253,881	285,452
	<hr/>	<hr/>

4 Support and governance costs

Included in expenditure on charitable activities is:

	2018	2017
	£	£
Independent examination fees	5,940	5,040
Secretarial and administration assistance	57,628	41,735
Trustees expenses	138	490
Website costs	5,847	4,833
Accountancy	2,052	2,298
Rent	9,485	9,762
Advertising	876	-
Irrecoverable VAT	20,113	-
	<hr/>	<hr/>
	102,079	64,158
	<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 2018**

5 Staff costs

Included in expenditure on secretarial and administration assistance is:

	2018	2017
	£	£
Wages and salaries	55,075	38,737
Social security costs	1,949	96
Other pension costs	604	190
	<hr/>	<hr/>
	57,628	39,023
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year. (2017: £Nil). 3 Trustees (2017: 3) received reimbursement of travel expenses of £138 (2017: £490). There are no other related party transactions.

The average number of employees during the year was 2 (2017: 2)

No employees received emoluments exceeding £60,000 in the year (2017: none)

6 Tangible assets

	Total
	£
Cost:	
At 1 January 2018	966
Additions	1,095
	<hr/>
At 31 December 2018	2,061
	<hr/>
Depreciation:	
At 1 January 2018	386
Charge for year	413
	<hr/>
At 31 December 2018	799
	<hr/>
Net book value:	
At 31 December 2018	1,262
	<hr/>
At 31 December 2017	580
	<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 2018**

7 Investments

	2018 £	2017 £
Opening market value at 1 January	7,351	6,744
Net (loss)/gain on revaluation	(185)	607
	<hr/>	<hr/>
Closing market value at 31 December	7,166	7,351
	<hr/>	<hr/>

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

8 Debtors

	2018 £	2017 £
Debtors	-	1,800
Prepayments	39,008	-
Accrued income	8,525	10,705
	<hr/>	<hr/>
	47,533	12,505
	<hr/>	<hr/>

9 Creditors

	2018 £	2017 £
Meeting expenses paid after date	-	27,645
Independent examiner's fee	5,040	5,040
Salaries	1,359	-
Conference fees in advance (note 9a)	96,655	73,456
PAYE Liability	-	798
VAT Liability	20,113	-
	<hr/>	<hr/>
	123,167	106,939
	<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 2018

9a Deferred Income

Deferred income relates to conference fees received in advance of the events being held.

	2018 £	2017 £
Balance as at 1 January	73,456	-
Amounts released	-	-
Amounts deferred in the year	23,199	73,456
	<u> </u>	<u> </u>
Balance as at 31 December	96,655	73,456
	<u> </u>	<u> </u>

10 Financial Instruments

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

	2018 £	2017 £
Financial assets		
Debt instruments measured at amortised cost	8,525	12,505
	<u> </u>	<u> </u>
Financial investments		
Financial liabilities measured at amortised cost	6,399	32,685
	<u> </u>	<u> </u>

11 Analysis of charitable funds

	At 1 January 2018 £	Income £	Expenditure £	At Revaluation of investments £	31 December 2018 £
Unrestricted funds	278,215	253,750	(253,881)	(185)	277,899
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	278,215	253,750	(253,881)	(185)	277,899
	<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 2018

11 Analysis of charitable funds for prior year

	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>259,745</u>	<u>303,315</u>	<u>(285,452)</u>	<u>607</u>	<u>278,215</u>
Total funds	259,745	303,315	(285,452)	607	278,215
	<u>259,745</u>	<u>303,315</u>	<u>(285,452)</u>	<u>607</u>	<u>278,215</u>

12 Commitments under operating leases

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

	2018 £	2017 £
Within one year	-	7,980
	<u>-</u>	<u>7,980</u>

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

