CHARITY NO. 228157

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

Unaudited Annual Report and Financial Statements

For the Year Ended
31 December 2025

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	Dr Rhys Thomas (President) Dr Robert Powell (Secretary) Professor Arjune Sen (Treasurer) Professor Khalid Hamandi Professor Matthias Koepp Dr Graeme Sills Dr Ronit Pressler Dr William Owen Pickrell Dr Fahmida Amin Chowdhury Dr Suresh Pujar Dr Shanikas Samarasekera
Independent examiner	Edward Passmore FCA BKL Audit LLP Chartered Accountants 35 Ballards Lane London N3 1XW
Principal address	Inverforth House Apartment 6 London NW3 7EU
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The International League Against Epilepsy (British Branch) ("ILAE") is registered with the Charity Commission for England and Wales (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 January 2019.

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

Dr Rhys Thomas (President)
Professor Khalid Hamandi
Professor Matthew Charles Walker (resigned on 20 February 2025)
Professor Arjune Sen (Treasurer) (appointed on 16 September 2025)
Dr Robert Powell (Secretary)
Professor Matthias Koepp (appointed on 16 September 2025)
Dr Meritxell Oto Llorens (resigned on 16 September 2025)
Dr Ronit Pressler
Dr Graeme Sills
Dr William Owen Pickrell
Dr Fahmida Amin Chowdhury

Objectives for the public benefit
The aims of the 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 wider International League Against Epilepsy.

It achieves its charitable objectives by:

- Holding an annual scientific meeting to promulgate the latest findings in epilepsy research, both clinical and basic science related.
- Awarding prizes for epilepsy related essays by clinical science investigators and medical students.
- Awarding prizes for winners of our platform presentation session at our main annual scientific meeting in both clinical and neurobiology of epilepsy categories.
- Awarding travel grants and bursaries.
- 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 meetings for GP's with specialist interest in Epilepsy.
- Supporting various organisations who are carrying out epilepsy related research and in addition, undertaking our own research with the aim of improving care in the UK for those people suffering with epilepsy.

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.

Key achievements during the year

The ILAE British Branch held three meetings in 2025. The largest was our annual scientific meeting which was held in Bournemouth attracting over 300 delegates comprising of health care professionals caring for those with epilepsy.

We held a one-day meeting the day before the above-mentioned meeting for our Young Epilepsy Society (YES) members. The society is part of the main ILAE British Branch. The society comprises of both clinicians following a path in Epilepsy and scientists whose research is epilepsy related.

We held our annual one-day epilepsy course in Birmingham aimed at general physicians, GPs, nurses and others who wished to learn more about the management of those with epilepsy.

Review of the year
The overall income for the year was £331,107 (2024: £280,325) and expenditure amounted to £326,770 (2024: £316,849) resulting in a surplus for the year of £3,854 (2024 deficit of £36,302) after a loss on revaluation of investments of £483 (2024 gain of £222). Reserves have thus increased to £477,529 from £473,675 in 2024.

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.

The trustees have considered forecast results to 31 October 2027 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern continues to be adopted in the preparation of the charity's financial statements.

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 appropriate 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 (2024: none).

Reserves policy
The Trustees have been dependent on significant support from the pharmaceutical industry to hold the annual scientific meeting. This enables 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 aim to cover approximately nine months of typical annual expenditure (calculated as an average of the last three years), the majority of which comprises the cost of the annual scientific meeting and to ensure that there are sufficient funds to continue for at least two years. The Trustees aim, if possible, to increase the reserves to provide a cushion against a possible future reduction in the pharmaceutical industry sponsorship, changes in event income caused by any unforeseen disruptions to planned events and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £473,574 (2024: £468,694).

Risk factors

The major risk to the charity achieving its primary aims is failure to maintain the present degree of sponsorship as well as downturn in amounts generated from membership and events. The Trustees aim to mitigate this by maintaining the reserves, as indicated above.

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).

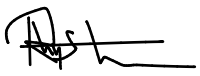
The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In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

Approved by the Trustees on 8 October 2026 and signed on their behalf by:



Dr Rhys Thomas
Trustee and President

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 2025 which are set out on pages 6 to 16.

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.

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 (Accounts 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Edward Passmore FCA
BKL Audit LLP
35 Ballards Lane
London
N3 1XW

Edward Passmore

Date: 13/10/2026

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

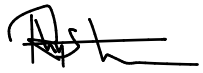
	Note	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income			
Income from charitable activities	2	330,770	280,000
Investment income	3	337	325
Total income		331,107	280,325
Expenditure			
Expenditure on charitable activities	4	(326,770)	(316,849)
Total expenditure		(326,770)	(316,849)
Net Income/(expenditure) and net movement in funds before gains and losses on investments		4,337	(36,524)
Net gain on investments	8	(483)	222
Net movement in funds		3,854	(36,302)
Total funds brought forward		473,675	509,977
Total funds carried forward	11	477,529	473,675

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	7		3,955		4,981
Investments	8		9,642		10,125
			13,597		15,106
Current assets					
Debtors	9	27,861		48,228	
Bank		475,246		428,731	
		503,107		476,959	
Current liabilities: Amounts due within one year					
Creditors	10	(39,175)		(18,390)	
Net current assets			463,932		458,569
Net assets			477,529		473,675
The funds of the charity:					
Unrestricted funds	11		477,529		473,675
Total funds			477,529		473,675

The financial statements on pages 6 to 16 were approved by the Trustees for issue on 8 October 2026



Dr Rhys Thomas
Trustee & President

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements 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 Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition published January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102 and is registered with the Charity Commission for England and Wales (No. 228157).

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. In coming to this conclusion.

The trustees consider that, at the time of approving the financial statements, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The trustees have considered forecast results to 31 October 2027 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity’s financial statements.

1 ACCOUNTING POLICIES (CONTINUED)

Income

The charitable activities include stimulating interest in epilepsy and better care of patients by offering teaching courses on different aspects of the management of epilepsy using the latest research, holding an annual scientific meeting and offering tailor made courses for the different healthcare professionals.

Income represents the total income receivable during the year comprising of membership income, conference income, sponsorship 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.

Expenditure

Expenditure is accounted for on an accrual basis as liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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
IT Equipment	– 5 years

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments under Section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

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

Cash and cash equivalents

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

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

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.

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

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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

	2025 £	2024 £
Membership fees	44,015	42,520
Sponsorship received	201,377	185,300
Meetings and registrations	85,378	52,180
	330,770	280,000

3 Investment income

	2025 £	2024 £
Dividends	283	275
Interest income	54	50
	337	325

4 Expenditure on charitable activities

	2025 £	2024 £
Meeting expenses	206,047	196,344
Bursaries and prizes	-	1,824
Miscellaneous	898	995
Subscriptions	5,651	2,324
Support and governance costs (note 5)	113,148	115,210
Depreciation	1,026	152
	326,770	316,849

5 Support and governance costs

Included within expenditure on charitable activities is:

	2025 £	2024 £
Independent examination fees	5,980	5,475
Staff costs	95,892	93,571
Work space costs	393	-
Website costs	4,460	3,248
Accountancy and professional fees	4,301	5,036
ILAE Chapter subscriptions	1,513	7,432
Insurance	609	448
	113,148	115,210

6 Staff costs

	2025 £	2024 £
Wages and salaries	100,531	82,695
Social security costs	(7,474)	8,617
Defined contribution pension costs	2,835	2,259
	95,892	93,571

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year (2024: £Nil). The Trustees received no reimbursement of travel and similar expenses in the year (2024: £Nil). There are no other related party transactions.

Social security costs include a credit relating to Employment Allowance attributable to the current and prior year. The credit has been recognised in the current year following submission and acceptance of the claim by HM Revenue & Customs.

The average number of employees during the year ere 3 (2024: 3).

No employees received emoluments exceeding £60,000 in the year (2024: none).

7 Tangible assets

	Total £
Cost:	
At 1 January 2025	7,193
Additions	-
At 31 December 2025	7,193
Depreciation:	
At 1 January 2025	2,212
Charge for year	1,026
At 31 December 2025	3,238
Net book value:	
At 31 December 2025	3,955
At 31 December 2024	4,981

8 Investments

	2025 £	2024 £
Opening market value at 1 January	10,125	9,903
Net gain/(loss) on revaluation	(483)	222
Closing market value at 31 December	9,642	10,125

The above represents 499 (2024: 499) units in the CCLA Investment Management Limited COIF Charity Funds.

9 Debtors

	2025	2024
	£	£
Trade debtors	8,760	1,270
Other debtors and prepayments	16,467	41,953
VAT receivable	2,634	5,005
	27,861	48,228

10 Creditors

	2025	2024
	£	£
Other creditors	1,587	2,573
Receipts in advance	25,828	-
Accruals	5,500	5,350
PAYE and pension liability	6,260	7,950
Net salaries payable	-	2,517
	39,175	18,390

11 Analysis of charitable funds

	At 1 January 2025 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2025 £
Unrestricted funds	473,675	331,107	(326,770)	(483)	477,529
Total funds	473,675	331,107	(326,770)	(483)	477,529

Analysis of charitable funds for prior year

	At 1 January 2024 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2024 £
Unrestricted funds	509,977	280,325	(316,849)	222	473,675
Total funds	509,977	280,325	(316,849)	222	473,675

2025 Accounts Pack - International League Against Epilepsy

Final Audit Report 2026-10-13

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