TELEEEG

England & Wales · Charity number 1168877

Details

Status	Registered
Legal form	CIO
Registered	2016-08-23
Register	View on the Charity Commission register

Contact

Address	The White House 15 Holywell Avenue Whitley Bay Tyne and Wear NE26 3AH
Phone	07540453486
Email	admin@teleeeg.org
Website	www.teleeeg.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO RELIEVE SICKNESS AND TO PRESERVE HEALTH AMONG PEOPLE WITH EPILEPSY IN DEVELOPING COUNTRIES BY PROVIDING OR ASSISTING IN THE PROVISION OF EEG EQUIPMENT, FINANCIAL ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL ADVICE. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: We provide free EEG equipment, local staff training and remote EEG interpretation (TeleEEG) for epilepsy clinics in the developing world.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People

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Geography

- Afghanistan
- Albania
- Algeria
- American Samoa
- Angola
- Argentina
- Armenia
- Azerbaijan
- Bangladesh
- Belarus
- Belize
- Benin
- Bhutan
- Bolivia
- Bosnia And Herzegovina
- Botswana
- Brazil
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Cape Verde
- Central African Republic
- Chad
- China
- Colombia
- Comoros
- Congo (Democratic Republic)
- Costa Rica
- Cuba
- Djibouti
- Dominica
- Dominican Republic

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- East Timor
- Ecuador
- Egypt
- El Salvador
- Eritrea
- Eswatini
- Ethiopia
- Fiji
- Gabon
- Georgia
- Ghana
- Grenada
- Guatemala
- Guinea
- Guinea-bissau
- Guyana
- Haiti
- Honduras
- India
- Indonesia
- Iran
- Iraq
- Jamaica
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kyrgyzstan
- Laos
- Lebanon
- Lesotho
- Liberia
- Libya
- Macedonia

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- Madagascar
- Malawi
- Maldives
- Mali
- Marshall Islands
- Mauritania
- Mauritius
- Mexico
- Micronesia
- Moldova
- Mongolia
- Montenegro
- Morocco
- Mozambique
- Namibia
- Nepal
- Nicaragua
- Niger
- Nigeria
- Pakistan
- Palau
- Panama
- Papua New Guinea
- Paraguay
- Philippines
- Romania
- Russia
- Rwanda
- Samoa
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Solomon Islands
- Somalia

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- South Africa
- Sudan
- Suriname
- São Tomé And Principe
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Togo
- Tonga
- Tunisia
- Turkey
- Turkmenistan
- Tuvalu
- Uganda
- Ukraine
- Uzbekistan
- Vanuatu
- Venezuela
- Vietnam
- Yemen
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£28,594	£24,685	-	-
2024-10-31	£11,945	£12,234	-	-
2023-10-31	£27,803	£46,119	-	-
2022-10-31	£44,077	£40,250	-	-
2021-10-31	£23,746	£28,252	-	-
2020-10-31	£36,273	£12,074	-	-

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Trustees

Name	Role	Appointed
Dr Stephen Coates	Chair	2016-08-23
ANNE CLARKE		2016-08-23
Dr TAN CHONG TIN		2016-08-23
Ian Westerby		2026-05-06
MICHAEL WRIGHT		2016-08-23

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TELEEEG

England & Wales - Charity number 1168877

Accounts

TeleEEG Trustees' Annual Report

For the year ended 31 October 2025

Registered Charity No. 1168877

Transforming epilepsy diagnosis through global collaboration

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1. Executive Summary

TeleEEG is a UK-registered charity dedicated to improving access to specialist electroencephalography (EEG) services in countries where clinical neurophysiology resources remain limited. Through education, telemedicine, equipment provision and international collaboration, the charity supports sustainable neurological services and improves access to expert diagnosis.

During the period 1 November 2024 to 31 October 2025, TeleEEG continued to expand its international activities through new partnerships, support for existing clinics and an international network of volunteer consultant specialists.

Income increased to £28,594, expenditure totalled £24,685, producing a surplus of £3,909 and unrestricted reserves of £4,811 at the year end.

2. Chief Executive's Introduction

It is my pleasure to present the Trustees' Annual Report for the year ended 31 October 2025. Fifteen years after its foundation, TeleEEG has established 72 clinics internationally, worked across 42 countries and supported more than 45,000 EEG interpretations through an international network of volunteer consultant specialists.

TeleEEG's philosophy remains centred on sustainable healthcare through education, mentoring, equipment provision and long-term partnership. I extend my sincere thanks to our volunteers, trustees, donors and partner organisations, particularly The Archer Trust, whose support enabled new services in Bangladesh and Jamaica.

Dr Stephen Coates
Chief Executive Officer and Trustee

3. TeleEEG at a Glance

Measure	Value
Years operating	15
Countries served	42
Clinics established internationally	72
Clinics actively submitting EEGs	45
EEGs interpreted during 2024–2025	3,875
EEGs interpreted since inception	45,000+
Healthcare professionals trained	234
Volunteer consultant specialists	120
EEG systems donated	43

4. Why TeleEEG Matters

Millions of people worldwide lack access to specialist EEG services. TeleEEG helps address this inequality by combining equipment provision, education, telemedicine and international collaboration to create sustainable neurological services.

5. Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit throughout the reporting period. TeleEEG exists to relieve sickness and preserve health by improving access to specialist electroencephalography (EEG) services for people living with epilepsy and other neurological disorders in countries where specialist neurophysiology services are limited.

The charity delivers public benefit through five complementary activities:

- Provision of EEG equipment and peripherals
- Education and professional training
- Remote specialist EEG reporting
- International collaboration
- Long-term support for sustainable local services

6. How TeleEEG Creates Lasting Impact

TeleEEG's model is based upon sustainable capacity building rather than isolated intervention. Equipment is provided alongside education, mentoring and continued specialist support, enabling partner organisations to develop independent, high-quality EEG services.

7. The Five Strategic Pillars

Pillar	Purpose
Equipment	Providing EEG systems and peripherals where access is limited.
Education	Training healthcare professionals to establish and maintain quality EEG services.
Telemedicine	Connecting clinics with volunteer consultant specialists for remote reporting.
Collaboration	Working with hospitals, universities and partner organisations worldwide.
Sustainability	Supporting clinics beyond installation through mentoring and continuing education.

8. Our Impact During 2024–2025

During the reporting period TeleEEG continued to work across 42 countries, supporting 45 clinics actively submitting EEG recordings and interpreting 3,875 EEGs through its network of volunteer consultant specialists. The Trustees remained committed to strengthening existing services while laying the foundations for future expansion.

Patient Story – Zambia

"I had my TeleEEG test done in Lusaka, Zambia, through the Epilepsy Association of Zambia. My EEG was reported by Dr A. Forster. I was very pleased to learn that my condition had improved since my first EEG and since starting medication in December 2017. I was passionate about continuing my education, but my illness had become a major distraction. Receiving specialist assessment and appropriate treatment has given me confidence for the future."

— Irfan Patel, Lusaka, Zambia

Every EEG interpreted represents an individual seeking answers. While TeleEEG measures success through clinics established, professionals trained and EEGs interpreted, the Trustees recognise that the charity's greatest impact is the difference it makes to patients and their families.

9. Expanding the Global TeleEEG Network

One of TeleEEG's principal objectives is to establish sustainable EEG services in regions where specialist neurophysiology resources remain limited. During the reporting period the charity continued to expand its international network through equipment provision, education, telemedicine and long-term clinical collaboration.

By the end of the reporting period TeleEEG had established 72 clinics internationally, worked across 42 countries and supported 45 clinics actively submitting EEG recordings. The Trustees regard the continued activity and sustainability of partner clinics as a key measure of success.

10. Supporting Existing Clinics

TeleEEG's commitment extends beyond establishing new services. Existing partner clinics continued to receive remote EEG reporting, consultant mentoring, quality assurance, technical advice and educational support. These long-term relationships are central to the charity's philosophy of building sustainable neurological services.

11. Education and Professional Development

Education remains one of TeleEEG's defining strengths. Training is delivered through practical teaching, mentoring, online support and case discussion, enabling healthcare professionals to develop increasing independence while maintaining access to specialist advice. Since its establishment, TeleEEG has trained 234 healthcare professionals.

12. Humanitarian Support for Ukraine

Throughout the reporting period TeleEEG continued to support neurological services in Ukraine. Working alongside Ukrainian healthcare professionals, the charity delivered education, equipment support and continuing clinical collaboration despite the challenges created by the conflict. The Trustees remain inspired by the resilience and professionalism of Ukrainian colleagues.

13. People, Partnerships and Innovation

TeleEEG is built upon the generosity of approximately 120 volunteer consultant specialists who freely contribute their expertise. The charity also benefits from partnerships with hospitals, universities, charitable organisations and professional societies, enabling a level of international impact that greatly exceeds its financial resources.

Partner Spotlight – The Archer Trust

The Trustees record their sincere appreciation to The Archer Trust (Registered Charity No. 1033534). The Trust's generous support enabled the establishment of TeleEEG services in Bangladesh and Jamaica during the reporting period, strengthening access to specialist neurological diagnosis and education.

14. Financial Review

The Trustees are pleased to report a positive financial outcome for the year ended 31 October 2025. Total incoming resources amounted to £28,594 and expenditure totalled £24,685, resulting in a surplus of £3,909. Unrestricted reserves increased to £4,811 with cash at bank of £5,111.

The charity remains entirely volunteer-led with no employees and Trustees receiving no remuneration. Resources continued to be directed towards equipment, education, international collaboration, shipping, travel and information technology in support of the charity's objectives.

15. Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales (Registered Charity Number 1168877). The charity is governed by its Constitution and managed by a Board of Trustees responsible for strategic direction, financial stewardship and ensuring delivery of the charity's purposes.

Clinical Governance

All EEG reports are prepared by appropriately qualified consultant neurologists, consultant clinical neurophysiologists and consultant paediatricians. Clinical governance is maintained through consultant-led reporting, peer support, education and quality assurance.

Risk Management

The Trustees review risks regularly, including financial sustainability, cybersecurity, information governance, overseas operational challenges and recruitment of volunteer consultant specialists. Appropriate mitigation measures are maintained.

16. Looking Ahead

Future priorities include strengthening existing clinics, expanding the international network, increasing volunteer engagement, developing the next-generation TeleEEG reporting platform and responsibly exploring technologies that improve efficiency while maintaining expert clinical oversight.

17. Our Thanks

The Trustees thank every volunteer consultant specialist, healthcare professional, donor, grant-making trust and partner organisation whose commitment has made TeleEEG's work possible. Special thanks are extended to The Archer Trust, The ROW Foundation, Rotary International, the American Clinical Neurophysiology Society, the Centre for Process Innovation and BrainCapture.

18. Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and the Charities SORP (FRS 102). They confirm that they have had due regard to the Charity Commission's guidance on public benefit.

19. Approval

Approved by the Board of Trustees on: 13 July 2026

Dr Stephen Coates

Chief Executive Officer and Trustee

TeleEEG

TeleEEG

Transforming epilepsy diagnosis through global collaboration

Every EEG tells a story.
Every report changes a life.
Every volunteer strengthens a community.

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2025

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Financial Statements

Year Ended 31 October 2025

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TeleEEG

Trustees' Annual Report

Year Ended 31 October 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2025.

Executive Summary
Insert the agreed executive summary and Chairman's Introduction from the approved manuscript.

Objectives
The objects of TeleEEG are to relieve sickness and to preserve health among people with epilepsy in developing countries by providing or assisting in the provision of electroencephalogram (EEG) equipment, financial assistance, support, education and practical advice. Further, interpretation and reporting of EEGs produced by Epilepsy Clinics in the developing world is carried out remotely by our team of volunteer doctors.

TeleEEG at a Glance
15 years; 42 countries; 72 clinics established; 45 active clinics; 45,000 EEGs interpreted; 3,875 during period; 234 healthcare professionals trained; 120 volunteer consultant specialists; 43 EEG systems donated.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Report Structure
Chairman's Introduction; Impact at a Glance; Five Strategic Pillars; Our Impact During 2024-2025; Expanding the Global TeleEEG Network; Existing Clinics Supported; Volunteers; Partnerships; Innovation; Future Plans; Financial Review; Governance; Trustee Declarations.

Financial Review
Income: £28,594
Expenditure: £24,685
Reserves: £4,811
Year-end bank balance: £5,111

Editorial Notes
Use 'Expanding the Global TeleEEG Network'; include consultant neurologists, consultant clinical neurophysiologists and consultant paediatricians in governance; include Growth Triangle, Five Strategic Pillars and Partner Spotlight for The Archer Trust.

Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation governed by its constitution.

Trustee selection methods
The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees) of our constitution, or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	The White House 15 Holywell Avenue Whitley Bay Tyne & Wear NE26 3AH
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow
Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT

The trustees' annual report was approved on 13th July 2026 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2025

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2025.

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 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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Statement of Financial Activities

Year Ended 31 October 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** **£**	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	28,594	28,594	11,945
Total income		28,594	28,594	11,945
Expenditure				
Expenditure on charitable activities	**5,6**	24,685	24,685	12,234
Total expenditure		24,685	24,685	12,234
Net income/(expenditure) and net movement in funds		3,909	3,909	(289)
Reconciliation of funds				
Total funds brought forward		902	902	1,191
Total funds carried forward		4,811	4,811	902

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2025

	Note	2025 £	2024 £
Current Assets			
Cash at bank and in hand		5,111	1,202
Creditors: amounts falling due within one year	**10**	300	300
Net Current Assets		4,811	902
Total Assets Less Current Liabilities		4,811	902
Net Assets		4,811	902
Funds of the Charity			
Unrestricted funds		4,811	902
Total charity funds	**11**	4,811	902

These financial statements were approved by the board of trustees and authorised for issue on 13th July 2026, and are signed on behalf of the board by:

Dr Stephen Coates
Trustee

The notes on pages 6 to 10 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The White House, 15 Holywell Avenue, Whitley Bay, Tyne & Wear, NE26 3AH.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	7,594	–	7,594
James Archer Trust	5,000	–	5,000
Electrodiagnostic Charity Donate	16,000	–	16,000
	28,594	–	28,594

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	4,445	–	4,445
James Archer Trust	–	7,500	7,500
	4,445	7,500	11,945

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Expenditure on charitable activities	24,685	–	24,685

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on charitable activities	4,734	7,500	12,234

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
Expenditure on charitable activities	24,685	24,685	12,234

7. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	300

8. Staff Costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee Remuneration and Expenses

Trustees received no remuneration or expenses during the current or previous year.

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	300	300

11. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2024	Income	Expenditure	**At 31 October 2025**
	£	£	£	£
General funds	902	28,594	(24,685)	4,811

	At 1 November 2023	Income	Expenditure	At 31 October 2024
	£	£	£	£
General funds	1,191	4,445	(4,734)	902

12. Analysis of Net Assets Between Funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	5,111	5,111
Creditors less than 1 year	(300)	(300)
Net assets	4,811	4,811

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	1,202	1,202
Creditors less than 1 year	(300)	(300)
Net assets	902	902

The Following Pages Do Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	7,594	4,445
James Archer Trust	5,000	7,500
Electrodiagnostic Charity Donate	16,000	–
	28,594	11,945
Total income	28,594	11,945
Expenditure		
Travel	12,616	3,552
Accountancy and professional fees	1,230	430
Shipping costs	1,340	1,342
IT systems and subscriptions	1,801	2,382
Bank charges and Paypal fees	86	111
Donations to clinics	3,960	3,076
Training and conferences	–	450
Marketing and website	3,652	891
Total expenditure	24,685	12,234
Net income/(expenditure)	3,909	(289)

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2025

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
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TeleEEG

Financial Statements

Year Ended 31 October 2025

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TeleEEG

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Year Ended 31 October 2025

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Report Structure
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Income: £28,594
Expenditure: £24,685
Reserves: £4,811
Year-end bank balance: £5,111

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Structure, Governance and Management

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Trustee selection methods
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Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	The White House 15 Holywell Avenue Whitley Bay Tyne & Wear NE26 3AH
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow
Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT

The trustees' annual report was approved on 13th July 2026 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2025

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2025.

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 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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Statement of Financial Activities

Year Ended 31 October 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** **£**	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	28,594	28,594	11,945
Total income		28,594	28,594	11,945
Expenditure				
Expenditure on charitable activities	**5,6**	24,685	24,685	12,234
Total expenditure		24,685	24,685	12,234
Net income/(expenditure) and net movement in funds		3,909	3,909	(289)
Reconciliation of funds				
Total funds brought forward		902	902	1,191
Total funds carried forward		4,811	4,811	902

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2025

	Note	2025 £	2024 £
Current Assets			
Cash at bank and in hand		5,111	1,202
Creditors: amounts falling due within one year	**10**	300	300
Net Current Assets		4,811	902
Total Assets Less Current Liabilities		4,811	902
Net Assets		4,811	902
Funds of the Charity			
Unrestricted funds		4,811	902
Total charity funds	**11**	4,811	902

These financial statements were approved by the board of trustees and authorised for issue on 13th July 2026, and are signed on behalf of the board by:

Dr Stephen Coates
Trustee

The notes on pages 6 to 10 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The White House, 15 Holywell Avenue, Whitley Bay, Tyne & Wear, NE26 3AH.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	7,594	–	7,594
James Archer Trust	5,000	–	5,000
Electrodiagnostic Charity Donate	16,000	–	16,000
	28,594	–	28,594

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	4,445	–	4,445
James Archer Trust	–	7,500	7,500
	4,445	7,500	11,945

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Expenditure on charitable activities	24,685	–	24,685

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on charitable activities	4,734	7,500	12,234

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
Expenditure on charitable activities	24,685	24,685	12,234

7. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	300

8. Staff Costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee Remuneration and Expenses

Trustees received no remuneration or expenses during the current or previous year.

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	300	300

11. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2024	Income	Expenditure	**At 31 October 2025**
	£	£	£	£
General funds	902	28,594	(24,685)	4,811

	At 1 November 2023	Income	Expenditure	At 31 October 2024
	£	£	£	£
General funds	1,191	4,445	(4,734)	902

12. Analysis of Net Assets Between Funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	5,111	5,111
Creditors less than 1 year	(300)	(300)
Net assets	4,811	4,811

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	1,202	1,202
Creditors less than 1 year	(300)	(300)
Net assets	902	902

The Following Pages Do Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	7,594	4,445
James Archer Trust	5,000	7,500
Electrodiagnostic Charity Donate	16,000	–
	28,594	11,945
Total income	28,594	11,945
Expenditure		
Travel	12,616	3,552
Accountancy and professional fees	1,230	430
Shipping costs	1,340	1,342
IT systems and subscriptions	1,801	2,382
Bank charges and Paypal fees	86	111
Donations to clinics	3,960	3,076
Training and conferences	–	450
Marketing and website	3,652	891
Total expenditure	24,685	12,234
Net income/(expenditure)	3,909	(289)

TELEEEG

England & Wales - Charity number 1168877

Accounts

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2024

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

TeleEEG

Financial Statements

Year Ended 31 October 2024

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TeleEEG

Trustees' Annual Report

Year Ended 31 October 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

Objectives and Activities

The objects of TeleEEG are to relieve sickness and to preserve health among people with epilepsy in developing countries by providing or assisting in the provision of electroencephalogram (EEG) equipment, financial assistance, support, education and practical advice. Further, interpretation and reporting of EEGs produced by Epilepsy Clinics in the developing world is carried out remotely by our team of volunteer doctors.

The main activities undertaken over the period of 1st November 2023 to 31st October 2024 include the following:

1. The provision of EEG machines and/or service to new and existing TeleEEG clinics in the developing world plus the replacement or addition of resources for a further 2 existing clinics including electrodes and replacement peripherals. This allowed clinics to record the EEGs in patients with potential epilepsy.

2. Training of staff for 2 new clinics in 2 countries both locally delivered on-site and online remotely. The staff can now competently carry out EEGs and upload them for reporting.

3. The recruitment of an additional 17 volunteer professional EEG interpreters, from 24 new applicants, bringing the recruited team total to 137. These volunteers are qualified neurologists or clinical neurophysiologists. They download the EEGs, interpret them and then send a report to the relevant clinics. Not all are active at all times, some take extended breaks from volunteering from time to time depending on personal commitments.

4. Ongoing support, communications and infrastructure required to maintain service in low- and middle-income countries - through the TeleEEG clinics previously set-up and this year's addition of new clinics. Total Clinics world-wide: 67, in 28 countries.

5. The interpretation of 3,690 EEGs in the period. This has meant improved management for patients, helping to identify epilepsy and the type of epilepsy.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution by volunteers
The contribution made by volunteers to the service this year has been invaluable. Their skills have been given free of charge and they have interpreted 3,690 EEGs this year. The value of their time contribution in fiscal terms this year equates to £553,500 worth of specialist medical volunteer input in training, consultancy and diagnosis. This has meant that a large number of people have benefited from accurate epilepsy diagnosis and hence appropriate management.

Through our total activities to date, from inception of the TeleEEG as a concept in 2010 and proof of pilot in 2011 through to this our fifth year as a registered charity, we have raised total funds and donations in excess of £210,000.

This has been leveraged into over £2.5 million worth of high value medical consultancy and equipment provision, despite the extreme scarcity of these resources in situ globally.

Over 23,000 cases have been diagnosed by the TeleEEG team to date, in low- and middle-income countries worldwide.

The resultant quality of life improvements for patients diagnosed with and treated for epilepsy via TeleEEG, and their families are well documented in our website.

Achievements and Performance

New Clinics Enabled 2023 - 2024
Mongolia - RehaMed Clinic Ulaanbaatar
Lesotho - second clinic Makoanyane Military Hospital
Guinea - Dubreka Hope Ignited

Additional resources donated to existing clinics
Bolivia - Hospital Santa Bárbara SucreNigeria - Ecuador - Hospital Maria Velasco Ibarra Tena Haiti - Polyclinique 209
The Gambia - FESS-GAM Epilepsy Centre - Banjul
Ukraine - St. Nicholas Lviv City Children's Hospital

Existing TeleEEG Clinics
We have continued to provide charitable support to 52 existing TeleEEG clinics in 21 countries during the year, providing them with ongoing advice, training and remote diagnosis of epilepsy by telemedicine through our system and team, as required.

Enabled clinics at 31st October 2024
Bolivia - Hospital de Ninos de Santa Cruz
Bolivia - Hospital San Juan de Dios
Bolivia - Hospital Santa Bárbara Sucre
Cameroon - Etougebe Baptist Hospital, Yaounde
D R Congo - Lubumbashi Clinic
D R Congo - Bukavu General Hospital Clinic
Ecuador - Hospital Maria Velasco Ibarra Tena
Ecuador - Hospital St Cruz Galapagos
eSwatini - Mbabane Hospital
Ethiopia - Gondar Epilepsy Clinic
Guatemala - Grace Epilepsy Clinic
Guinea - Chu de Conakry Hospital
Guyana Epilepsy Clinic
Haiti - Polyclinique 209
India - Arpana Hospital
Iraq - Sakooni Neuroscience Center
Kenya - Kenyatta National Hospital
Kenya - Kisii Hospital
Kenya - Lugulu Mission Hospital
Kenya - Nandi Hills Medical Centre
Kenya - Nyamira Hospital
Kenya - FPE Epilepsy Neurology Centre
Lesotho - Makoanyane Military Hospital
Mali - Centre Medical Alliance Hospital
Myanmar - Childrens Hospital Mandalay
Myanmar - Mandalay Hospital
Myanmar - Myitkyina Hospital
Myanmar - Sitatu Hospital
Nepal - Dhulkhel Hospital
Nepal - Tribhuvan University Teaching Hospital
Nigeria - Carebridge Clinics
Nigeria - Federal Medical Centre, Umuahia, Abia State
Nigeria - Federal Neuropsychiatric Hospital Lagos
Nigeria - Ganop Medical Physiology Unit, Awka
Nigeria - Haske Dominican Hospital, Dabai in Zuru, Kebbi State
Nigeria - Human Race Clinic

Nigeria - Ilorin Teaching Hospital
Nigeria - Leo's Medical Diagnostic Centre Lagos
Nigeria - Obafemi Awolowo University Ile-Ife
Nigeria - University of Port Harcourt Teaching Hospital, Rivers State
Nigeria - University College Hospital
Nigeria - University of Nigeria Teaching Hospital Enugu
Nigeria - Usmanu Danfodiyo UTH
Pakistan - Najam Medical Centre
Pakistan - Nawabshah Sindh Hospital
Pakistan - Noushehro Feroz Sindh Clinic
Pakistan - Pakhtunkhwa Neurodiagnostic Center
Rwanda - Ndera Hospital
Sierra Leone - Ola During Children's Hospital, Freetown (ODCH)
Sierra Leone - Holy Spirit Hospital, Makeni
Sierra Leone - Kissi Psychiatric Hospital, Freetown
Sierra Leone - University of SL Teaching Hospitals Complex (USLTH)
Tanzania - Mnazi Mmoja Hospital Zanzibar
The Gambia - FESS-GAM Epilepsy Centre - Banjul
Uganda - Mbabara Hospital
Uganda - Mulago Hospital
Ukraine - St. Nicholas Lviv City Children's Hospital
Zambia - Country Travellers Clinic-Lusaka
Zambia - University Teaching Hospital - Lusaka
Zambia - Levy Mwanawasa UTH - Lusaka
Zambia - Chainama Hills College Hospital - Lusaka
Zambia - Ndola Teaching Hospital - Ndola
Zambia - Arthur Davison Children's Hospital - Ndola
Zambia - Kitwe Teaching Hospital - Kitwe
Zambia - Buchi Community Clinic Chimwemwe - Kitwe
Zambia - Livingstone General Hospital - Livingstone
Zimbabwe - Bulawayo Hospital
Zimbabwe - Epilepsy Resource Centre

Other information
Significant donations received in the period:

James Archer Trust £7,500
Just giving Fund raising £405

Working partnerships continue with:
- ROW Foundation
- Rotary International
- American Clinical Neurophysiology Society (ACNS)
- UK Centre for Process Innovation (CPI)
- BrainCapture.dk
- Harvard (AI Diagnostic Toolset)

We were successful this year in registering TeleEEG as a trademark in the US. As such this is now in place for both Europe and US.

Financial Review

TeleEEG received a total of £11,945 for the period 1st Nov 2023 to 31st October 2024. This was made up of donations from individuals and £7,500 from the James Archer Trust. Outgoings were for the purchase of EEG machines and the cost of travel for in person training, costing a total of £12,234. This left £902 in our funds.

Reserves policy
The charity does not have a regular income from donations. When this occurs, it will be our policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments.

On 31st October 2024 our reserves were £902. .

Although charity donations are small, this continues to improve. The organisation is underpinned by our greatest strength - an ability to leverage scarce specialist medical skills through our global team of volunteering neurophysiology consultants, innovative technological approach and virtual organisation.

Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation governed by its constitution.

Trustee selection methods
The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees) of our constitution, or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	The White House 15 Holywell Avenue Whitley Bay Tyne & Wear NE25 8EE
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow

Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XP

The trustees' annual report was approved on 22nd July 2025 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2024

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2024.

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 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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
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TeleEEG

Statement of Financial Activities

Year Ended 31 October 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and legacies	**4**	4,445	7,500	11,945	27,803
Total income		4,445	7,500	11,945	27,803
Expenditure					
Expenditure on charitable activities	**5,6**	4,734	7,500	12,234	46,119
Total expenditure		4,734	7,500	12,234	46,119
Net expenditure and net movement in funds		(289)	–	(289)	(18,316)
Reconciliation of funds					
Total funds brought forward		1,191	–	1,191	19,507
Total funds carried forward		902	–	902	1,191

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2024

	Note	2024 £	2023 £
Current Assets			
Cash at bank and in hand		1,202	1,491
Creditors: amounts falling due within one year	**10**	300	300
Net Current Assets		902	1,191
Total Assets Less Current Liabilities		902	1,191
Net Assets		902	1,191
Funds of the Charity			
Unrestricted funds		902	1,191
Total charity funds	**11**	902	1,191

These financial statements were approved by the board of trustees and authorised for issue on 22nd July 2025, and are signed on behalf of the board by:

Dr Stephen Coates
Trustee

The notes on pages 10 to 15 form part of these financial statements.

1. General Information

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3. Accounting Policies

Basis of Preparation

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3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations	4,445	–	4,445
James Archer Trust	–	7,500	7,500
	4,445	7,500	11,945

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	18,240	–	18,240
ROW Foundation	–	6,313	6,313
Durham Elvet Rotary Group	1,000	–	1,000
BMA	–	2,250	2,250
	19,240	8,563	27,803

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Expenditure on charitable activities	4,734	7,500	12,234

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	33,081	13,038	46,119

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2024 £**	Total fund 2023 £
Expenditure on charitable activities	12,234	12,234	46,119

7. Independent Examination Fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	300

8. Staff Costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee Remuneration and Expenses

Trustees received no remuneration or expenses during the current or previous year.

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	300	300

11. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2023	Income	Expenditure	**At 31 October 2024**
	£	£	£	£
General funds	1,191	4,445	(4,734)	902

	At 1 November 2022	Income	Expenditure	At 31 October 2023
	£	£	£	£
General funds	15,032	19,240	(33,081)	1,191

Restricted funds

	At 1 November 2023	Income	Expenditure	**At 31 October 2024**
	£	£	£	£
James Archer Trust	–	7,500	(7,500)	–
	–	7,500	(7,500)	–

	At 1 November 2022	Income	Expenditure	At 31 October 2023
	£	£	£	£
ROW Foundation	4,475	6,313	(10,788)	–
BMA	–	2,250	(2,250)	–
	4,475	8,563	(13,038)	–

12. Analysis of Net Assets Between Funds

	Unrestricted Funds £	**Total Funds 2024 £**
Current assets	1,202	1,202
Creditors less than 1 year	(300)	(300)
Net assets	902	902

	Unrestricted Funds £	Total Funds 2023 £
Current assets	1,491	1,491
Creditors less than 1 year	(300)	(300)
Net assets	1,191	1,191

The Following Pages Do Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2024

	2024	2023
	£	£
Income and endowments		
Donations	4,445	18,240
ROW Foundation	–	6,313
Durham Elvet Rotary Group	–	1,000
BMA	–	2,250
James Archer Trust	7,500	–
Total income	11,945	27,803
Expenditure		
Write off gift aid debtor	–	9,959
Travel	3,552	17,747
Accountancy and professional fees	430	300
Shipping costs	1,342	3,295
IT systems and subscriptions	2,382	2,369
Bank charges and paypal fees	111	237
Donations to clinics	3,076	9,212
Training and conferences	450	–
Marketing and website	891	3,000
Total expenditure	12,234	46,119
Net expenditure	(289)	(18,316)

TELEEEG

England & Wales - Charity number 1168877

Accounts

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2023

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Financial Statements

Year Ended 31 October 2023

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TeleEEG

Trustees' Annual Report

Year Ended 31 October 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

Objectives and Activities

The objects of TeleEEG are to relieve sickness and to preserve health among people with epilepsy in developing countries by providing or assisting in the provision of electroencephalogram (EEG) equipment, financial assistance, support, education and practical advice. Further, interpretation and reporting of EEGs produced by Epilepsy Clinics in the developing world is carried out remotely by our team of volunteer doctors.

The main activities undertaken over the period of 1st November 2022 to 31st October 2023 include the following:

1. The provision of EEG machines and/or service to 10 new TeleEEG clinics in the developing world. This allowed clinics to record the EEGs in patients with potential epilepsy.

2. Training of staff for 12 new clinics in 7 new countries both locally delivered on-site and online remotely. The staff can now competently carry out EEGs and upload them for reporting.

3. The recruitment of an additional 12 volunteer professional EEG interpreters, from 65 new applicants, bringing the engaged team total to 185. These volunteers are qualified neurologists or clinical neurophysiologists. They download the EEGs, interpret them and then send a report to the relevant clinics. Not all are active at all times, some take extended breaks from volunteering from time to time depending on personal commitments.

4. Ongoing support, communications and infrastructure required to maintain service in low- and middle-income countries - through the TeleEEG clinics previously set-up and this year's addition of 11 new clinics. Total Clinics world-wide: 72, in 28 countries.

5. The interpretation of 3,675 EEGs in the period. This has meant improved management for patients, helping to identify epilepsy and the type of epilepsy.

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution by volunteers

The contribution made by volunteers to the service this year has been invaluable. Their skills have been given free of charge and they have interpreted 3,675 EEGs this year. The value of their time contribution in fiscal terms this year equates to £551,250 worth of specialist medical volunteer input in training, consultancy and diagnosis. This has meant that this number of people have benefited from accurate epilepsy diagnosis and hence appropriate management.

27,000 cases have been diagnosed by the TeleEEG team to date, in low- and middle-income countries worldwide.

The resultant quality of life improvements for patients diagnosed with and treated for epilepsy via TeleEEG, and their families are well documented in our website.

Achievements and Performance

New Clinics Enabled 2022 - 2023
Mongolia - RehaMed Clinic Ulaanbaatar
Mongolia - Outreach Clinic
The Gambia - FESS-GAM Epilepsy Centre
Ukraine - 1st Territorial Medical Union of Emergency and Intensive Care - Lviv Ukraine - Institute of Neurology, Psychiatry and Narcology of the National Academy of Medical Sciences - Kharkiv Ukraine - Kyiv City Psychiatric Hospital
Ukraine - Kharkiv City Hospital Intensive Care
Tanzania - Mnazi Mmoja Hospital Zanzibar

Existing TeleEEG Clinics
We have continued to provide charitable support to all existing TeleEEG clinics during the year, providing them with ongoing advice, training and remote diagnosis of epilepsy by telemedicine through our system and team, as required.

Enabled clinics at 31st October 2023
Bolivia - Hospital de Ninos de Santa Cruz
Bolivia - Hospital San Juan de Dios
Bolivia - Hospital Santa Bárbara Sucre
Cameroon - Etougebe Baptist Hospital, Yaounde
Dominica - One Good Deed Clinic
Dominican Republic
D R Congo - Lubumbashi Clinic
D R Congo - Bukavu General Hospital Clinic
Ecuador - Hospital Maria Velasco Ibarra Tena
Ecuador - Hospital St Cruz Galapagos
eSwatini - Mbabane Hospital
Ethiopia - Gondar Epilepsy Clinic
Guatemala - Grace Epilepsy Clinic
Guinea - Chu de Conakry Hospital
Guinea - Sacre Coeur Pediatric Center - Dubreka
Guyana Epilepsy Clinic
Haiti - Polyclinique 209
India - Arpana Hospital
Iraq - Sakooni Neuroscience Center
Kenya - Kenyatta National Hospital
Kenya - Kisii Hospital
Kenya - Lugulu Mission Hospital
Kenya - Nandi Hills Medical Centre
Kenya - Nyamira Hospital
Kenya - FPE Epilepsy Neurology Centre
Lesotho - Makoanyane Military Hospital
Mali - Centre Medical Alliance Hospital
Mongolia - Outreach Clinic
Mongolia - RehaMed Clinic Ulaanbaatar
Myanmar - Childrens Hospital Mandalay
Myanmar - Mandalay Hospital
Myanmar - Myitkyina Hospital
Myanmar - Sitatu Hospital
Nepal - Dhulkhel Hospital
Nepal - Tribhuvan University Teaching Hospital
Nigeria - Benin Teaching Hospital
Nigeria - Benin University Teaching Hospital, EDO

Nigeria - Carebridge Clinics
Nigeria - Federal Medical Centre, Umuahia, Abia State
Nigeria - Federal Neuropsychiatric Hospital Lagos
Nigeria - Ganop Medical Physiology Unit, Awka
Nigeria - Haske Dominican Hospital, Dabai in Zuru, Kebbi State
Nigeria - Human Race Clinic
Nigeria - Ilorin Teaching Hospital
Nigeria - Leo's Medical Diagnostic Centre Lagos
Nigeria - Obafemi Awolowo University Ile-Ife
Nigeria - University of Port Harcourt Teaching Hospital, Rivers State
Nigeria - University College Hospital
Nigeria - University of Nigeria Teaching Hospital Enugu
Nigeria - Usmanu Danfodiyo UTH
Pakistan - Najam Medical Centre
Pakistan - Nawabshah Sindh Hospital
Pakistan - Noushehro Feroz Sindh Clinic
Pakistan - Pakhtunkhwa Neurodiagnostic Center
Rwanda - Ndera Hospital
Sierra Leone - Ola During Children's Hospital, Freetown (ODCH)
Sierra Leone - Holy Spirit Hospital, Makeni
Sierra Leone - Kissi Psychiatric Hospital, Freetown
Sierra Leone - University of SL Teaching Hospitals Complex (USLTH)
Tanzania - Mnazi Mmoja Hospital Zanzibar
The Gambia - FESS-GAM Epilepsy Centre - Banjul
Uganda - Mbabara Hospital
Uganda - Mulago Hospital
Ukraine - St. Nicholas Lviv City Children's Hospital
Ukraine - 1st Territorial Medical Union of Emergency and Intensive Care - Lviv
Ukraine - Institute of Neurology, Psychiatry and Narcology of the National Academy of Medical Sciences - Kharkiv
Ukraine - Kyiv City Psychiatric Hospital
Ukraine - Kharkiv City Hospital Intensive Care
Zambia - Country Travellers Clinic-Lusaka
Zambia - University Teaching Hospital - Lusaka
Zambia - Levy Mwanawasa UTH - Lusaka
Zambia - Chainama Hills College Hospital - Lusaka
Zambia - Ndola Teaching Hospital - Ndola
Zambia - Arthur Davison Children's Hospital - Ndola
Zambia - Kitwe Teaching Hospital - Kitwe
Zambia - Buchi Community Clinic Chimwemwe - Kitwe
Zambia - Livingstone General Hospital - Livingstone
Zimbabwe - Bulawayo Hospital
Zimbabwe - Epilepsy Resource Centre

Other information
Significant donations received in the period:

Durham Elvet Rotary £1,000
BMA £2,250
ROW Foundation £6,313

Working partnerships continue with:
- ROW Foundation
- Rotary International
- American Clinical Neurophysiology Society (ACNS)
- UK Centre for Process Innovation (CPI)
- BrainCapture.dk
- Harvard (AI Diagnostic Toolset)

We were recognised this year the research was selected for poster presentation at the 35th International Epilepsy Congress #IEC2023 which took place September 2023 in Dublin.

Financial Review

TeleEEG received a total of £27,803 for the period 1st Nov 2022 to 31st October 2023. This was made up of donations from individuals. Outgoings were for the purchase of EEG machines and the cost of travel for in person training, costing a total of £46,119. This left £1,191 in our funds.

Reserves policy
The charity does not have a regular income from donations. When this occurs, it will be our policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments.

On 31st October 2023 our reserves were £1,191. .

Although charity donations are small, this continues to improve. The organisation is underpinned by our greatest strength - an ability to leverage scarce specialist medical skills through our global team of volunteering neurophys consultants, innovative technological approach and virtual organisation.

Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation governed by its constitution.

Trustee selection methods
The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees) of our constitution, or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	The White House 15 Holywell Avenue Whitley Bay Tyne & Wear NE25 8EE
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow
Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT

The trustees' annual report was approved on 29 August 2024 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2023

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2023.

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 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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Statement of Financial Activities

Year Ended 31 October 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds £**	2022 Total funds £
Income and endowments					
Donations and legacies	**4**	19,240	8,563	27,803	44,077
Total income		19,240	8,563	27,803	44,077
Expenditure					
Expenditure on charitable activities	**5,6**	33,081	13,038	46,119	40,250
Total expenditure		33,081	13,038	46,119	40,250
Net (expenditure)/income and net movement in funds		(13,841)	(4,475)	(18,316)	3,827
Reconciliation of funds					
Total funds brought forward		15,032	4,475	19,507	15,680
Total funds carried forward		1,191	–	1,191	19,507

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2023

	Note	2023 £	2022 £
Current Assets			
Debtors	**10**	–	9,959
Cash at bank and in hand		1,491	9,848
		1,491	19,807
Creditors: amounts falling due within one year	**11**	300	300
Net Current Assets		1,191	19,507
Total Assets Less Current Liabilities		1,191	19,507
Net Assets		1,191	19,507
Funds of the Charity			
Restricted funds		–	4,475
Unrestricted funds		1,191	15,032
Total charity funds	**12**	1,191	19,507

These financial statements were approved by the board of trustees and authorised for issue on 29 August 2024, and are signed on behalf of the board by:

Charlotte Stow
Trustee

The notes on pages 9 to 14 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The White House, 15 Holywell Avenue, Whitley Bay, Tyne & Wear, NE26 3AH.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	18,240	–	18,240
ROW Foundation	–	6,313	6,313
Durham Elvet Rotary Group	1,000	–	1,000
BMA	–	2,250	2,250
	19,240	8,563	27,803

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	27,052	–	27,052
ROW Foundation	–	4,625	4,625
Bespoke Health Care	10,000	–	10,000
Darlington Rotary Club	2,400	–	2,400
	39,452	4,625	44,077

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Expenditure on charitable activities	33,081	13,038	46,119

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities	35,625	4,625	40,250

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2023 £**	Total fund 2022 £
Expenditure on charitable activities	46,119	46,119	40,250

7. Independent Examination Fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	300

8. Staff Costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee Remuneration and Expenses

Trustees received no remuneration or expenses during the current or previous year.

10. Debtors

	2023 £	2022 £
Gift aid debtor	–	9,959

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	300	300

12. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 2023 £
General funds	15,032	19,240	(33,081)	1,191

	At 1 November 2021 £	Income £	Expenditure £	At 31 October 2022 £
General funds	11,205	39,452	(35,625)	15,032

Restricted funds

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 2023 £
ROW Foundation	4,475	6,313	(10,788)	–
BMA	–	2,250	(2,250)	–
	4,475	8,563	(13,038)	–

	At 1 November 2021 £	Income £	Expenditure £	At 31 October 2022 £
ROW Foundation	4,475	4,625	(4,625)	4,475
	4,475	4,625	(4,625)	4,475

13. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Current assets	1,491	–	1,491
Creditors less than 1 year	(300)	–	(300)
Net assets	1,191	–	1,191

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	15,332	4,475	19,807
Creditors less than 1 year	(300)	–	(300)
Net assets	15,032	4,475	19,507

The Following Pages Do Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	18,240	27,052
ROW Foundation	6,313	4,625
Durham Elvet Rotary Group	1,000	–
Bespoke Health Care	–	10,000
Darlington Rotary Club	–	2,400
BMA	2,250	–
Total income	27,803	44,077
Expenditure		
Write off gift aid debtor	9,959	–
Overseas trainers	–	1,050
Travel	17,747	24,960
Accountancy and professional fees	300	737
Shipping costs	3,295	2,228
IT systems and subscriptions	2,369	2,569
Bank charges and paypal fees	237	292
Donations to clinics	9,212	8,099
Administration	–	315
Marketing and website	3,000	–
Total expenditure	46,119	40,250
Net (expenditure)/income	(18,316)	3,827

TELEEEG

England & Wales - Charity number 1168877

Accounts

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2022

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

TeleEEG

Financial Statements

Year Ended 31 October 2022

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TeleEEG

Trustees' Annual Report

Year Ended 31 October 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

Objectives and Activities

The objects of TeleEEG are to relieve sickness and to preserve health among people with epilepsy in developing countries by providing or assisting in the provision of electroencephalogram (EEG) equipment, financial assistance, support, education and practical advice. Further, interpretation and reporting of EEGs produced by Epilepsy Clinics in the developing world is carried out remotely by our team of volunteer doctors.

The main activities undertaken over the period of 1st November 2021 to 31st October 2022 include the following:

1. The provision of EEG machines and/or service to 9 new TeleEEG clinics in the developing world plus the replacement or addition of resources for a further 2 existing clinics including electrodes and replacement peripherals. This allowed clinics to record the EEGs in patients with potential epilepsy.

2. Training of staff for 9 new clinics in 5 countries both locally delivered on-site and online remotely. The staff can now competently carry out EEGs and upload them for reporting.

3. The recruitment of an additional 17 volunteer professional EEG interpreters, from 59 new applicants, bringing the recruited team total to 120. These volunteers are qualified neurologists or clinical neurophysiologists. They download the EEGs, interpret them and then send a report to the relevant clinics. Not all are active at all times, some take extended breaks from volunteering from time to time depending on personal commitments.

4. Ongoing support, communications and infrastructure required to maintain service in low- and middle-income countries - through the TeleEEG clinics previously set-up and this year's addition of 9 new clinics. Total Clinics world-wide: 61, in 25 countries.

5. The interpretation of 3,398 EEGs in the period. This has meant improved management for patients, helping to identify epilepsy and the type of epilepsy.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution by volunteers
The contribution made by volunteers to the service this year has been invaluable. Their skills have been given free of charge and they have interpreted 3,398 EEGs this year. The value of their time contribution in fiscal terms this year equates to £509,700 worth of specialist medical volunteer input in training, consultancy and diagnosis. This has meant that a large number of people have benefited from accurate epilepsy diagnosis and hence appropriate management.

Through our total activities to date, from inception of the TeleEEG as a concept in 2010 and proof of pilot in 2011 through to this our fifth year as a registered charity, we have raised total funds and donations in excess of £205,000.

This has been leveraged into over £2.5 million worth of high value medical consultancy and equipment provision, despite the extreme scarcity of these resources in situ globally.

Over 20,000 cases have been diagnosed by the TeleEEG team to date, in low- and middle-income countries worldwide.

The resultant quality of life improvements for patients diagnosed with and treated for epilepsy via TeleEEG, and their families are well documented in our website.

Achievements and Performance

New Clinics Enabled 2021 - 2022
Bolivia - Hospital de Ninos de Santa Cruz
Bolivia - Hospital San Juan de Dios
Bolivia - Hospital Santa Bárbara Sucre
Ecuador - Hospital Maria Velasco Ibarra Tena
Ecuador - Hospital St Cruz Galapagos
Lesotho - Makoanyane Military Hospital
Nigeria - Haske Dominican Hospital, Dabai in Zuru, Kebbi State
Nigeria - University of Port Harcourt Teaching Hospital, Rivers State
Ukraine - St. Nicholas Lviv City Children's Hospital

Additional resources donated to existing clinics
Kenya - Kisii Hospital
Nigeria - University College Hospital
Haiti - Polyclinique 209
Cameroon - Etougebe Baptist Hospital, Yaounde
Pakistan, Nawabsha, Epilepsy Medicare Foundation (Clinic Surgery Visit for Further Training)

Existing TeleEEG Clinics
We have continued to provide charitable support to 52 existing TeleEEG clinics in 21 countries during the year, providing them with ongoing advice, training and remote diagnosis of epilepsy by telemedicine through our system and team, as required.

Enabled clinics at 31st October 2022
Bolivia - Hospital de Ninos de Santa Cruz
Bolivia - Hospital San Juan de Dios
Bolivia - Hospital Santa Bárbara Sucre
Cameroon - Etougebe Baptist Hospital, Yaounde
D R Congo - Lubumbashi Clinic
D R Congo - Bukavu General Hospital Clinic
Ecuador - Hospital Maria Velasco Ibarra Tena
Ecuador - Hospital St Cruz Galapagos
eSwatini - Mbabane Hospital
Ethiopia - Gondar Epilepsy Clinic
Guatemala - Grace Epilepsy Clinic
Guinea - Chu de Conakry Hospital
Guyana Epilepsy Clinic
Haiti - Polyclinique 209
India - Arpana Hospital
Iraq - Sakooni Neuroscience Center
Kenya - Kenyatta National Hospital
Kenya - Kisii Hospital
Kenya - Lugulu Mission Hospital
Kenya - Nandi Hills Medical Centre
Kenya - Nyamira Hospital
Kenya - FPE Epilepsy Neurology Centre

Lesotho - Makoanyane Military Hospital
Mali - Centre Medical Alliance Hospital
Myanmar - Childrens Hospital Mandalay
Myanmar - Mandalay Hospital
Myanmar - Myitkyina Hospital
Myanmar - Sitatu Hospital
Nepal - Dhulkhel Hospital
Nepal - Tribhuvan University Teaching Hospital
Nigeria - Benin Teaching Hospital
Nigeria - Benin University Teaching Hospital, EDO
Nigeria - Carebridge Clinics
Nigeria - Federal Medical Centre, Abia State
Nigeria - Federal Neuropsychiatric Hospital Lagos
Nigeria - Ganop Medical Physiology Unit, Awka
Nigeria - Haske Dominican Hospital, Kebbi State
Nigeria - Human Race Clinic
Nigeria - Ilorin Teaching Hospital
Nigeria - Leo's Medical Diagnostic Centre Lagos
Nigeria - University of Port Harcourt Teaching Hospital, Rivers State
Nigeria - Obafemi Awolowo University Ile-Ife
Nigeria - University of Port Harcourt Teaching Hospital, Rivers State
Nigeria - University College Hospital
Nigeria - University of Nigeria Teaching Hospital
Nigeria - Usmanu Danfodiyo UTH
Pakistan - Najam Medical Centre
Pakistan - Nawabshah Sindh Hospital
Pakistan - Noushehro Feroz Sindh Clinic
Pakistan - Pakhtunkhwa Neurodiagnostic Center
Rwanda - Ndera Hospital
The Gambia - FESS-GAM Epilepsy Centre - Banjul
Uganda - Mbabara Hospital
Uganda - Mulago Hospital
Ukraine - St. Nicholas Lviv City Children's Hospital
Zambia - Country Travellers Clinic-Lusaka
Zambia - University Teaching Hospital - Lusaka
Zambia - Levy Mwanawasa UTH - Lusaka
Zambia - Chainama Hills College Hospital - Lusaka
Zambia - Ndola Teaching Hospital - Ndola
Zambia - Arthur Davison Children's Hospital - Ndola
Zambia - Kitwe Teaching Hospital - Kitwe
Zambia - Buchi Community Clinic Chimwemwe
Zambia - Livingstone General Hospital - Livingstone
Zimbabwe - Bulawayo Hospital
Zimbabwe - Epilepsy Resource Centre

Other information
Significant donations received in the period:

Darlington Rotary £240
Event Cumbria H Potts £1,673
ROW Foundation £4,625
Bespoke Healthcare £10,000
Electrodiagnostic £6,000

Working partnerships continue with:
- ROW Foundation
- Rotary International
- American Clinical Neurophysiology Society (ACNS)
- UK Centre for Process Innovation (CPI)
- BrainCapture.dk

We were successful this year in registering TeleEEG as a trademark in the US. As such this is now in place for both Europe and US.

Financial Review

TeleEEG received a total of £44,077 for the period 1st Nov 2021 to 31st October 2022. This was made up of donations from individuals. Outgoings were for the purchase of EEG machines and the cost of travel for in person training, costing a total of £40,250. This left £19,507 in our funds.

Reserves policy
The charity does not have a regular income from donations. When this occurs, it will be our policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments.

On 31st October 2022 our reserves were £15,032. .

Although charity donations are small, this continues to improve. The organisation is underpinned by our greatest strength - an ability to leverage scarce specialist medical skills through our global team of volunteering neurophys consultants, innovative technological approach and virtual organisation.

Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation governed by its constitution.

Trustee selection methods
The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees) of our constitution, or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	11 Windsor Road Whitley Bay Tyne & Wear NE25 8EE
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow
Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XP

The trustees' annual report was approved on 14 August 2023 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2022

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2022.

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 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 Act.

Independent Examiner's Statement

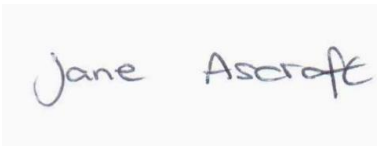
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

19 August 2023

TeleEEG

Statement of Financial Activities

Year Ended 31 October 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds £**	2021 Total funds £
Income and endowments					
Donations and legacies	**4**	39,452	4,625	44,077	23,746
Total income		39,452	4,625	44,077	23,746
Expenditure					
Expenditure on charitable activities	**5,6**	35,625	4,625	40,250	28,252
Total expenditure		35,625	4,625	40,250	28,252
Net income/(expenditure) and net movement in funds		3,827	–	3,827	(4,506)
Reconciliation of funds					
Total funds brought forward		11,205	4,475	15,680	20,186
Total funds carried forward		15,032	4,475	19,507	15,680

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2022

	Note	2022 £	2021 £
Current Assets			
Debtors	**10**	9,959	9,959
Cash at bank and in hand		9,848	5,961
		19,807	15,920
Creditors: amounts falling due within one year	**11**	300	240
Net Current Assets		19,507	15,680
Total Assets Less Current Liabilities		19,507	15,680
Net Assets		19,507	15,680
Funds of the Charity			
Restricted funds		4,475	4,475
Unrestricted funds		15,032	11,205
Total charity funds	**12**	19,507	15,680

These financial statements were approved by the board of trustees and authorised for issue on 14 August 2023, and are signed on behalf of the board by:

Charlotte Stow
Trustee

The notes on pages 10 to 15 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Windsor Road, Whitley Bay, Tyne & Wear, NE25 8EE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	27,052	–	27,052
ROW Foundation	–	4,625	4,625
Bespoke Health Care	10,000	–	10,000
Darlington Rotary Club	2,400	–	2,400
	39,452	4,625	44,077

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	8,633	–	8,633
ROW Foundation	–	8,788	8,788
Durham Rotary Group	275	–	275
Providence Health Foundation	–	6,050	6,050
	8,908	14,838	23,746

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Expenditure on charitable activities	35,625	4,625	40,250

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	17,889	10,363	28,252

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2022 £**	Total fund 2021 £
Expenditure on charitable activities	40,250	40,250	28,252

7. Independent Examination Fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	240

8. Staff Costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee Remuneration and Expenses

Trustees received no remuneration or expenses during the current or previous year.

10. Debtors

	2022	2021
	£	£
Gift aid debtor	9,959	9,959

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	300	240

12. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2021	Income	Expenditure	**At 31 October 2022**
	£	£	£	£
General funds	11,205	39,452	(35,625)	15,032

	At 1 November 2020	Income	Expenditure	At 31 October 2021
	£	£	£	£
General funds	20,186	8,908	(17,889)	11,205

Restricted funds

	At 1 November 2021	Income	Expenditure	**At 31 October 2022**
	£	£	£	£
ROW Foundation	4,475	4,625	(4,625)	4,475
	4,475	4,625	(4,625)	4,475

	At 1 November 2020	Income	Expenditure	At 31 October 2021
	£	£	£	£
Providence Health Foundation	–	6,050	(6,050)	–
ROW Foundation	–	8,788	(4,313)	4,475
	–	14,838	(10,363)	4,475

13. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Current assets	15,332	4,475	19,807
Creditors less than 1 year	(300)	–	(300)
Net assets	15,032	4,475	19,507

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	11,445	4,475	15,920
Creditors less than 1 year	(240)	–	(240)
Net assets	11,205	4,475	15,680

The Following Pages Do Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	27,052	8,633
ROW Foundation	4,625	8,788
Durham Rotary Group	–	275
Providence Health Foundation	–	6,050
Bespoke Health Care	10,000	–
Darlington Rotary Club	2,400	–
Total income	44,077	23,746
Expenditure		
Conferences and training	–	4,097
Overseas trainers	1,050	–
Travel	24,960	2,564
Accountancy and professional fees	737	5,430
Shipping costs	2,228	2,798
IT systems and subscriptions	2,569	1,057
Bank charges and paypal fees	292	178
Donations to clinics	8,099	11,273
Website and administration	315	855
Total expenditure	40,250	28,252
Net income/(expenditure)	3,827	(4,506)

TELEEEG

England & Wales - Charity number 1168877

Accounts

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2021

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Financial Statements

Year Ended 31 October 2021

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TeleEEG

Trustees' Annual Report

Year Ended 31 October 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2021.

Objectives and Activities

The objects of TeleEEG are to relieve sickness and to preserve health among people with epilepsy in developing countries by providing or assisting in the provision of electroencephalogram (EEG) equipment, financial assistance, support, education and practical advice. Further, interpretation and reporting of EEGs produced by Epilepsy Clinics in the developing world is carried out remotely by our team of volunteer doctors.

Despite continuing Covid travel restrictions preventing planned enablement activities, the main activities undertaken over the period of 1st November 2020 to 31st October 2021 include the following:

1. The provision of EEG machines and/or service to 6 TeleEEG clinics in the developing world plus the replacement or addition of resources for a further 5 existing clinics including electrodes and replacement peripherals. This allowed clinics to record the EEGs in patients with potential epilepsy.
2. Training of staff for 6 new clinics in 6 countries both locally delivered on-site and online remotely. The staff can now competently carry out EEGs and upload them for reporting.
3. The recruitment of an additional 9 volunteer professional EEG interpreters, bringing the recruited team total to 103. These volunteers are qualified neurologists or clinical neurophysiologists. They download the EEGs, interpret them and then send a report to the relevant clinics. Not all are active at all times, some take extended breaks from volunteering from time to time depending on personal commitments.
4. Ongoing support, communications and infrastructure required to maintain service in low- and middle-income countries - through the TeleEEG clinics previously set-up and this year's addition of 3 new clinics. Total Clinics world-wide: 52, in 21 countries.
5. The interpretation of 2,697 EEGs in the period. This has meant improved management for patients, helping to identify epilepsy and the type of epilepsy.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution by volunteers
The contribution made by volunteers to the service this year has been invaluable. Their skills have been given free of charge and they have interpreted 2,697 EEGs this year. The value of their time contribution in fiscal terms this year equates to £404,550 worth of specialist medical volunteer input in training, consultancy and diagnosis. This has meant that a large number of people have benefited from accurate epilepsy diagnosis and hence appropriate management.

Through our total activities to date, from inception of the TeleEEG as a concept in 2010 and proof of pilot in 2011 through to this our fourth year as a registered charity, we have raised total funds and donations in excess of £180,000.

This has been leveraged into over £2 million worth of high value medical consultancy and equipment provision, despite the extreme scarcity of these resources in situ globally.

Over 19,400 cases have been diagnosed by the TeleEEG team to date, in low- and middle-income countries worldwide.

The resultant quality of life improvements for patients diagnosed with and treated for epilepsy via TeleEEG, and their families are well documented in our website testimonial, see 'Epilepsy and Me'.

Achievements and Performance

New Clinics Enabled 2020 - 2021

Iraq - Sakooni Neuroscience Center, Najaf.

Democratic Republic of Congo, Bukavu Hospital.

Gambia, Chimaltenago, FESS-GAM, Centre Medical Alliance, Edward Francis Teaching Hospital.

Nigeria, Ife Ife, Engu, Department of Paediatrics, University of Nigeria Teaching Hospital Zambia, Lusaka Ministry of Justice

Zimbabwe Harare Epilepsy Clinic

Test Deliveries Pre-Onboarding

Mongolia, Ulaanbaatar Rhamed Clinic, Mahatma-Gandhi St. Building -

Sierra Leone, Ola During Children's Hospital Freetown

Additional resources donated to existing clinics

DRC, Lubumbashi, ASLEK

Kenya, Kisii Ram Hopsital

Mali, Bamako Centre Medical Alliance, Hamdallaye

Nigeria, Ibadan, Department of Paediatrics, University College Hospital

Pakistan, Nawabsha, Epilepsy Medicare Foundation

Existing TeleEEG Clinics

We have continued to provide charitable support to 52 existing TeleEEG clinics in 21 countries during the year, providing them with ongoing advice, training and remote diagnosis of epilepsy by telemedicine through our system and team, as required.

Enabled clinics at 31st Oct 2021

Cameroon - Etougebe Baptist Hospital, Yaounde
D R Congo - Lubumbashi Clinic
D R Congo - Bukavu General Hospital Clinic
eSwatini - Mbabane Hospital
Ethiopia - Gondar Epilepsy Clinic
Guatemala - Grace Epilepsy Clinic
Guinea - Chu de Conakry Hospital
Guyana Epilepsy Clinic
Haiti - Polyclinique 209
India - Arpana Hospital
Iraq - Sakooni Neuroscience Center

Kenya - Kenyatta National Hospital
Kenya - Kisii Hospital
Kenya - Lugulu Mission Hospital
Kenya - Nandi Hills Medical Centre
Kenya - Nyamira Hospital
Kenya - FPE Epilepsy Neurology Centre
Mali - Centre Medical Alliance Hospital
Myanmar - Childrens Hospital Mandalay
Myanmar - Mandalay Hospital
Myanmar - Myitkyina Hospital
Myanmar - Sitatu Hospital
Nepal - Dhulkhel Hospital
Nepal - Tribhuvan University Teaching Hospital
Nigeria - Benin Teaching Hospital
Nigeria - Benin University Teaching Hospital, EDO
Nigeria - Carebridge Clinics
Nigeria - Federal Medical Centre, Abia State
Nigeria - Federal Neuropsychiatric Hospital Lagos
Nigeria - Ganop Medical Physiology Unit, Awka
Nigeria - Haske Dominican Hospital, Kebbi State
Nigeria - Human Race Clinic
Nigeria - Ilorin Teaching Hospital
Nigeria - Leo's Medical Diagnostic Centre Lagos
Nigeria - Obafemi Awolowo University Ile-Ife
Nigeria - University of Port Harcourt Teaching Hospital, Rivers State
Nigeria - University College Hospital
Nigeria - University of Nigeria Teaching Hospital
Nigeria - Usmanu Danfodiyo UTH
Pakistan - Najam Medical Centre
Pakistan - Nawabshah Sindh Hospital
Pakistan - Noushehro Feroz Sindh Clinic
Pakistan - Pakhtunkhwa Neurodiagnostic Center
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Zambia - Arthur Davison Children's Hospital - Ndola
Zambia - Kitwe Teaching Hospital - Kitwe
Zambia - Buchi Community Clinic Chimwemwe -
Zambia - Livingstone General Hospital - Livingstone
Zimbabwe - Bulawayo Hospital
Zimbabwe - Epilepsy Resource Centre

A second significant further donation was received in the period from a private benefactor in Nigeria, £6,000 was received for a new clinic in Ife, Ife.

Rotary Club of Durham, UK generously gifted £275.

Due to continued Coronavirus pandemic lockdown and travel restrictions, there has been a continued delay in new clinic deployments where first-foot is required to establish presence.

Sierra Leone, Sudan and Mongolia are all planned clinics urgently awaiting service that may be assisted with the help of this donation once restrictions ease.

A further $8,000 has kindly been donated by ROW Foundation, USA, towards the enablement of two TeleEEG clinics in Sierra Leonne. To be deployed as soon as possible after lockdown is lifted.

Working partnerships continue with:
- ROW Foundation
- American Clinical Neurophysiology Society (ACNS)
- UK Centre for Process Innovation (CPI)
- BrainCapture.dk

We have been successful this year in registering TeleEEG as a trademark in Europe, having received registration in the UK. Application submitted and pending for US.

Financial Review

TeleEEG received a total of £23,746 for the period 1st Nov 2020 to 31st October 2021 entirely from donations. Outgoings were for the purchase of EEG machines, travel and overheads, costing a total of £28,252. This left £15,680 in our funds.

Reserves policy

The charity does not have a regular income from donations. When this occurs it will be our policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments.

On 31st October 2021 our reserves were £11,205. .

Although charity donations are small, this continues to improve with marketing and is underpinned by our greatest strength - an ability to leverage scarce specialist medical skills through our global team of volunteering neurophys consultants.

Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation governed by its constitution.

Trustee selection methods

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees) of our constitution, or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	11 Windsor Road Whitley Bay Tyne & Wear NE25 8EE
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow
Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT

The trustees' annual report was approved on 25th August 2022 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2021

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2021.

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 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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

TeleEEG

Statement of Financial Activities

Year Ended 31 October 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds £**	2020 Total funds £
Income and endowments					
Donations and legacies	**4**	8,908	14,838	23,746	36,273
Total income		8,908	14,838	23,746	36,273
Expenditure					
Expenditure on charitable activities	**5,6**	17,889	10,363	28,252	24,199
Total expenditure		17,889	10,363	28,252	24,199
Net (expenditure)/income and net movement in funds		(8,981)	4,475	(4,506)	12,074
Reconciliation of funds					
Total funds brought forward		20,186	–	20,186	8,112
Total funds carried forward		11,205	4,475	15,680	20,186

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2021

	Note	2021 £	2020 £
Current Assets			
Debtors	**10**	9,959	9,959
Cash at bank and in hand		5,961	10,467
		15,920	20,426
Creditors: amounts falling due within one year	**11**	240	240
Net Current Assets		15,680	20,186
Total Assets Less Current Liabilities		15,680	20,186
Net Assets		15,680	20,186
Funds of the Charity			
Restricted funds		4,475	–
Unrestricted funds		11,205	20,186
Total charity funds	**12**	15,680	20,186

These financial statements were approved by the board of trustees and authorised for issue on 25th August 2022, and are signed on behalf of the board by:

Charlotte Stow
Trustee

The notes on pages 10 to 15 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Windsor Road, Whitley Bay, Tyne & Wear, NE25 8EE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	8,633	–	8,633
ROW Foundation	–	8,788	8,788
Durham Rotary Group	275	–	275
Providence Health Foundation	–	6,050	6,050
	8,908	14,838	23,746

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	19,497	–	19,497
ROW Foundation	5,902	–	5,902
Durham Elvet Rotary Group	6,000	–	6,000
Gift aid	4,874	–	4,874
	36,273	–	36,273

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Expenditure on charitable activities	17,889	10,363	28,252

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Expenditure on charitable activities	24,199	–	24,199

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2021 £**	Total fund 2020 £
Expenditure on charitable activities	28,252	28,252	24,199

7. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	240	240

8. Staff Costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee Remuneration and Expenses

Charlotte Stow was paid £nil (2021 - £9,600) during the year for administrative and operational support. Other than that the trustees received no remuneration or expenses during the current or previous year.

10. Debtors

	2021	2020
	£	£
Gift aid debtor	9,959	9,959

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	240	240

12. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2020	Income	Expenditure	**At 31 October 2021**
	£	£	£	£
General funds	20,186	8,908	(17,889)	11,205

	At 1 November 2019	Income	Expenditure	At 31 October 2020
	£	£	£	£
General funds	8,112	36,273	(24,199)	20,186

Restricted funds

	At 1 November 2020	Income	Expenditure	**At 31 October 2021**
	£	£	£	£
Providence Health Foundation	–	6,050	(6,050)	–
ROW Foundation	–	8,788	(4,313)	4,475
	–	14,838	(10,363)	4,475

13. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Current assets	11,445	4,475	15,920
Creditors less than 1 year	(240)	–	(240)
Net assets	11,205	4,475	15,680

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	20,426	–	20,426
Creditors less than 1 year	(240)	–	(240)
Net assets	20,186	–	20,186

The Following Page Does Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	8,633	19,497
ROW Foundation	8,788	5,902
Durham Elvet Rotary Group	–	6,000
Gift aid	–	4,874
Durham Rotary Group	275	–
Providence Health Foundation	6,050	–
Total income	23,746	36,273
Expenditure		
Conferences and training	4,097	–
Travel	2,564	4,425
Accountancy and professional fees	5,430	1,158
Shipping costs	2,798	–
IT systems and subscriptions	1,057	2,299
Bank charges and paypal fees	178	54
Donations to clinics	11,273	5,093
Advertising and website	855	1,570
Admin and operational support	–	9,600
Total expenditure	28,252	24,199
Net (expenditure)/income	(4,506)	12,074

TELEEEG

England & Wales - Charity number 1168877

Accounts

Charity Registration Number: 1168877

TeleEEG

Financial Statements

For the Year Ending

31 October 2020

JANE ASCROFT ACCOUNTANCY LIMITED
Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

TeleEEG

Financial Statements

Year Ended 31 October 2020

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TeleEEG

Trustees' Annual Report

Year Ended 31 October 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2020.

Objectives and Activities

The objects of TeleEEG are to relieve sickness and to preserve health among people with epilepsy in developing countries by providing or assisting in the provision of electroencephalogram (EEG) equipment, financial assistance, support, education and practical advice. Further, interpretation and reporting of EEGs produced by Epilepsy Clinics in the developing world is carried out remotely by our team of volunteer doctors.

Despite being significantly hindered by the Coronavirus pandemic, the main activities undertaken over the period of 1st November 2019 to 31st October 2020 include the following:

1. The provision of EEG machines and/or service to 4 TeleEEG clinics in the developing world plus the replacement for 1 existing clinic machine in ESWATINI where previously supplied equipment had failed. This allowed clinics to record the EEGs in patients with potential epilepsy.

2. Training of staff for 4 new clinics in 4 countries both locally delivered on-site and online remotely. The staff can now competently carry out EEGs and upload them for reporting.

3. The recruitment of an additional 9 volunteer professional EEG interpreters, bringing the team total to 54. These volunteers are qualified neurologists or clinical neurophysiologists. They download the EEGs, interpret them and then send a report to the relevant clinics.

4. Ongoing support, communications and infrastructure required to maintain service in low- and middle-income countries - through the TeleEEG clinics previously set-up and this year's addition of 3 new clinics. Total Clinics world-wide: 36, in 17 countries.

5. The interpretation of 1,703 EEGs in the period. This has meant improved management for patients, helping to identify epilepsy and the type of epilepsy.

Public Benefit
The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution by volunteers
The contribution made by volunteers to the service this year has been invaluable. Their skills have been given free of charge and they have interpreted 1,703 EEGs this year. The value of their time contribution in fiscal terms this year equates to £255,450 worth of specialist medical volunteer input in training, consultancy and diagnosis. This has meant that a large number of people have benefited from accurate epilepsy diagnosis and hence appropriate management.

Through our total activities to date, from inception of the TeleEEG as a concept in 2010 and proof of pilot in 2011 through to this our third year as a registered charity, we have raised total funds and donations in excess of £150,000.

This has been leveraged into over £1.5 million worth of high value medical consultancy and equipment provision, despite the extreme scarcity of these resources in situ globally.

Over 16,700 cases have been diagnosed by the TeleEEG team to date, in low- and middle-income countries worldwide.

The resultant quality of life improvements for patients diagnosed with and treated for epilepsy via TeleEEG, and their families are well documented in our website testimonial, see 'Epilepsy and Me'.

Achievements and Performance

New Clinics Enabled 2019 - 2020

Haiti
An EEG machine was donated to Haiti Polyclinique Clinic - in Port au Prince in February 2020. Successful training in EEG tests was carried out remotely with 2 staff members.

Democratic Republic of Congo (DRC)
In April 2020, an EEG machine was donated to ASLEK Foundation for the Lubumbashi Clinic. Remote training in EEG tests was carried out in person with staff members.

This was facilitated by a £1,500 donation made by the Rotary International Club of Darlington, UK. News of which was featured in the national Rotary GB&NI Magazine as well as interviews on BBC Radio regionally.

Kenya
In June 2020 an EEG machine was donated to set up a further clinic FPE Epilepsy and Neurology clinic, Malindi. Successful training in EEG tests was carried out in person with 2 staff members.

Pakistan
In October 2020, an EEG machine was donated to our second clinic in Pakistan. Successful training in EEG tests was provided locally by our first clinic team. This collaboration facilitated remote enablement.

With 2 staff members using EEG machines already there to enable support provision.

Eswatini
A replacement EEG machine was donated to Eswatini epilepsy clinic in lieu of the original machine which after a due number of years had failed to operate.

Furthermore, training materials were supplied to Teaching Hospitals in Nyla, Sudan, Gambia, Zanzibar and Liberia.

Existing TeleEEG Clinics

We have continued to provide charitable support to 34 existing TeleEEG clinics during the year as follows, providing them with ongoing advice, training and remote diagnosis of epilepsy by telemedicine through our system and team.

Other Achievements

A second significant further donation was received in the period from Rotary International Club of Durham Elvet, UK who generously gifted £6,000 for a new clinic to be set-up. Due to continued Coronavirus pandemic lockdown and travel restrictions, there has been a continued delay in new clinic deployments where first-foot is required to establish presence.

DRC, Sudan and Gambia are all planned clinics urgently awaiting service that may be assisted with the help of this donation once restrictions ease.

A further $12,000 has kindly been pledged by ROW Foundation, USA, for the enablement of two TeleEEG clinics in Sierra Leonne. To be deployed as soon as possible after lockdown is lifted.

Working partnerships established with:

- American Clinical Neurophysiology Society (ACNS)
- SPACEX - Starlink Satellites
- UK Centre for Process Innovation (CPI)
- BrainCapture.dk

TeleEEG invited to submit a chapter, since published, in the medical reference book: 'Innovations in Global Mental Health', edited by Dr Samuel O. Okpaku. The chapter was on the 'Role of Technology' and focused on "Helping epilepsy diagnosis in the developing world through TeleEEG"

We have been successful this year in registering TeleEEG as a trademark in the UK. Applications submitted and pending for Europe and the US.

Financial Review

TeleEEG received a total of £36,273 for the period 1st Nov 2019 to 31st October 2020 entirely from donations. Outgoings were for the purchase of EEG machines, travel and overheads, costing a total of £12,074. This left £20,186 in our funds.

Reserves policy
The charity does not have a regular income from donations. When this occurs it will be our policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments.

On 31st October 2020 our reserves were £20,186. .

Although charity donations are small, this continues to improve with marketing and is underpinned by our greatest strength - an ability to leverage scarce specialist medical skills through our global team of volunteering neurophys consultants.

Structure, Governance and Management

TeleEEG is a Charitable Incorporated Organisation governed by its constitution.

Trustee selection methods
The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees) of our constitution, or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

Reference and Administrative Details

Registered charity name	TeleEEG
Charity registration number	1168877
Principal office	11 Windsor Road Whitley Bay Tyne & Wear NE25 8EE
The Trustees	
	Anne Clarke Michael Wright Dr Stephen Coates Dr Tan Chong Tin Charlotte Stow
Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XP

The trustees' annual report was approved on 30th August 2021 and signed on behalf of the board of trustees by:

Dr Stephen Coates
Trustee

TeleEEG

Independent Examiner's Report to the Trustees of TeleEEG

Year Ended 31 October 2020

I report to the trustees on my examination of the financial statements of TeleEEG ('the charity') for the year ended 31 October 2020.

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 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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

TeleEEG

Statement of Financial Activities

Year Ended 31 October 2020

	Note	2020 Unrestricted funds £	2020 **Total funds £**	2019 Total funds £
Income and endowments				
Donations and legacies	**4**	36,273	36,273	22,896
Total income		36,273	36,273	22,896
Expenditure				
Expenditure on charitable activities	**5,6**	24,199	24,199	16,402
Total expenditure		24,199	24,199	16,402
Net income and net movement in funds		12,074	12,074	6,494
Reconciliation of funds				
Total funds brought forward		8,112	8,112	1,618
Total funds carried forward		20,186	20,186	8,112

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

TeleEEG

Statement of Financial Position

31 October 2020

	Note	2020 £	2019 £
Current Assets			
Debtors	**9**	9,959	5,085
Cash at bank and in hand		10,467	3,267
		20,426	8,352
Creditors: amounts falling due within one year	**10**	240	240
Net Current Assets		20,186	8,112
Total Assets Less Current Liabilities		20,186	8,112
Net Assets		20,186	8,112
Funds of the Charity			
Unrestricted funds		20,186	8,112
Total charity funds	**11**	20,186	8,112

These financial statements were approved by the board of trustees and authorised for issue on 30th August 2021, and are signed on behalf of the board by:

Charlotte Stow
Trustee

The notes on pages 9 to 13 form part of these financial statements.

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Windsor Road, Whitley Bay, Tyne & Wear, NE25 8EE.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity’s ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

4. Donations and Legacies

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	19,497	19,497	18,624	18,624
ROW Foundation	5,902	5,902	–	–
Hexham Rotary Group	6,000	6,000	–	–
Gift aid	4,874	4,874	4,272	4,272
	36,273	36,273	22,896	22,896

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Expenditure on charitable activities	24,199	24,199	16,402	16,402

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	**Total funds 2020**	Total fund 2019
	£	**£**	£
Expenditure on charitable activities	24,199	24,199	16,402

7. Staff Costs

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

8. Trustee Remuneration and Expenses

Charlotte Stow was paid £9,600 during the year for administrative and operational support. Other than that the trustees received no remuneration or expenses during the current or previous year.

9. Debtors

	2020	2019
	£	£
Gift aid debtor	9,959	5,085

10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	240	240

11. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2019	Income	Expenditure	**At 31 October 2020**
	£	£	£	£
General funds	8,112	36,273	(24,199)	20,186

	At 1 November 2018	Income	Expenditure	At 31 October 2019
	£	£	£	£
General funds	1,618	22,896	(16,402)	8,112

12. Analysis of Net Assets Between Funds

	Unrestricted Funds	**Total Funds 2020**
	£	**£**
Current assets	20,426	20,426
Creditors less than 1 year	(240)	(240)
Net assets	20,186	20,186

	Unrestricted Funds	Total Funds 2019
	£	£
Current assets	8,352	8,352
Creditors less than 1 year	(240)	(240)
Net assets	8,112	8,112

The Following Pages Do Not Form Part of the Financial Statements.

TeleEEG

Detailed Statement of Financial Activities

Year Ended 31 October 2020

	2020	2019
	£	£
Income and endowments		
Donations and legacies		
Donations	19,497	18,624
ROW Foundation	5,902	–
Hexham Rotary Group	6,000	–
Gift aid	4,874	4,272
Total income	36,273	22,896
Expenditure		
Travel	4,425	2,190
Accountancy and professional fees	1,158	240
IT systems and subscriptions	2,299	2,676
Bank charges and paypal fees	54	6
Purchase of TeleEEG equipment	5,093	4,890
Advertising and website	1,570	–
Admin and operational support	9,600	6,400
Total expenditure	24,199	16,402
Net income	12,074	6,494