

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

England & Wales · Charity number 228157

Details

Other names INTERNATIONAL LEAGUE AGAINST EPILEPSY

Status Registered

Legal form Other

Registered 1964-04-03

Register [View on the Charity Commission register](#)

Contact

Address Apartment 6
Inverforth House
North End Way
London
NW3 7EU

Phone 02078373611

Email members@ilaebritish.org.uk

Website <https://ilaebritish.org.uk/>

Activities

Objects: TO CO-ORDINATE THE ACTIVITIES OF THOSE INTERESTED IN THE BETTER CARE AND TREATMENT OF EPILEPTICS AND TO STIMULATE INTEREST IN THE SOCIAL AND SCIENTIFIC ASPECTS OF THE DISEASE.

Activities: Co-ordinate activities of those interested in better care and treatment of epilepsy. stimulate interest in all aspects of epilepsy. Participate with ILAE. Establish a society of GP's with special interest in epilepsy.

Classification

- **How:** Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£280,325	£316,849	-	-
2023-12-31	£314,540	£307,424	-	-
2022-12-31	£371,669	£286,017	-	-
2021-12-31	£307,232	£208,696	-	-
2020-12-31	£162,648	£131,008	-	-

Trustees

Name	Role	Appointed
Dr Fahmida Amin Chowdhury		2024-10-21
Dr Graeme J Sills		2022-03-28
Dr Meritxell Oto Llorens		2020-02-28
Dr Rhys Thomas		2019-10-02
Dr Robert Powell		2020-02-28
Dr Ronit M Pressler		2022-03-28
Dr William Owen Pickrell		2024-10-22
Professor Khalid Hamandi		2014-10-01

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

England & Wales - Charity number 228157

Accounts

CHARITY NO. 228157

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

Unaudited Annual Report and Financial Statements

For the Year Ended
31 December 2024

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
Governing document	Deed of Trust, which was executed on 3 April 1964
Trustees	Dr Rhys Thomas (President) Professor Khalid Hamandi (Secretary) Professor Arjune Sen (Treasurer) Professor Matthias Koepp Dr Graeme Sills Dr Ronit Pressler Dr Robert Powell Dr Meritxell Oto Llorens Dr William Owen Pickrell Dr Fahmida Amin Chowdhury
Independent examiner	Ian Saunderson FCA BKL Audit LLP Chartered Accountants 35 Ballards Lane London N3 1XW
Principal address	Inverforth House Apartment 6 London NW3 7EU
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

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

Dr Manny Bagary (resigned on 22 October 2024)
Dr Rhys Thomas (President)
Prof Khalid Hamandi (Secretary)
Prof Matthew Charles Walker (resigned on 20 February 2025)
Professor Arjune Sen (Treasurer) (appointed on 16 September 2025)
Professor Matthias Koepp (appointed on 16 September 2025)
Dr Robert Powell
Dr Meritxell Oto Llorens
Dr Ronit Pressler
Dr Graeme Sills
Dr William Owen Pickrell (appointed on 22 October 2024)
Dr Fahmida Amin Chowdhury (appointed 21 October 2024)

Objectives for the public benefit

The aims of the ILAE are to:

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

It achieves its charitable objectives by:

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

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Key achievements during the year

The ILAE British Branch held three meetings in 2024. The largest was our annual scientific meeting which was held in Liverpool attracting over 300 delegates comprising of health care professionals caring for those with epilepsy.

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

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

Review of the year

The overall income for the year was £280,325 (2023: £314,540) and expenditure amounted to £316,849 (2023: £307,424) resulting in a deficit for the year of £36,302 (2023 surplus of £7,950) after a gain on revaluation of investments of £222 (2023: £834). Reserves have thus decreased to £473,675 from £509,977 in 2023.

Going Concern

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

The trustees have considered forecast results to 31 October 2026 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern continues to be adopted in the preparation of the charity's financial statements.

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission website, reading relevant periodicals and professional advice. The Trustees always recruit those with appropriate qualifications as they have the requisite skills in the area where the charity operates. The Trustees consider the board of Trustees as comprising the key management personnel of the charity. All Trustees give their time freely and no remuneration was paid in the year (2023: none).

Reserves policy

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The reserves at present aim to cover approximately nine months of typical annual expenditure (calculated as an average of the last three years), the majority of which comprises the cost of the annual scientific meeting and to ensure that there are sufficient funds to continue for at least two years.. The Trustees aim, if possible, to increase the reserves to provide a cushion against a possible future reduction in the pharmaceutical industry sponsorship, changes in event income caused by any further restrictions during the coronavirus pandemic, and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £473,675 (2023: £509,977).

Risk factors

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

Trustees' responsibilities

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

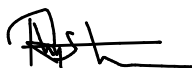
The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 16 September 2025 and signed on their behalf by:



Dr Rhys Thomas
Trustee and President

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

I report to the Trustees on my examination of the financial statements of International League Against Epilepsy (British Branch) ('the charity') for the year ended 31 December 2024 which are set out on pages 6 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Ian Saunderson FCA
BKL Audit LLP
35 Ballards Lane
London
N3 1XW

Ian Saunderson

Date: 07/10/2025

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income	Note		
Income from charitable activities	2	280,000	314,218
Investment income	3	325	322
		<hr/>	<hr/>
Total income		280,325	314,540
Expenditure			
Expenditure on charitable activities	4	(316,849)	(307,424)
		<hr/>	<hr/>
Total expenditure		(316,849)	(307,424)
Net (expenditure)/income and net movement in funds before gains and losses on investments		<hr/> (36,524)	<hr/> 7,116
Net gain on investments	8	222	834
		<hr/>	<hr/>
Net movement in funds		(36,302)	7,950
Total funds brought forward		<hr/> 509,977	<hr/> 502,027
Total funds carried forward	11	<hr/> 473,675	<hr/> 509,977


The unaudited financial statements have been subjected to independent examination. Report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note		2024 £	2023 £
Fixed assets				
Tangible assets	7		4,981	1
Investments	8		10,125	9,903
			<u>15,106</u>	<u>9,904</u>
Current assets				
Debtors	9	48,228	94,749	
Bank		428,731	581,748	
		<u>476,959</u>	<u>676,497</u>	
Current liabilities: Amounts due within one year				
Creditors	10	(18,390)	(176,424)	
		<u></u>	<u></u>	
Net current assets			458,569	500,073
			<u></u>	<u></u>
Net assets			473,675	509,977
			<u></u>	<u></u>
The funds of the charity:				
Unrestricted funds	11		473,675	509,977
			<u></u>	<u></u>
Total funds			473,675	509,977
			<u></u>	<u></u>

The financial statements on pages 6 to 16 were approved by the Trustees for issue on 16 September 2025



Dr Rhys Thomas
Trustee & President

The unaudited financial statements have been subjected to independent examination. Report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

Basis of accounting

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

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

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

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

Going Concern

It is the opinion of the Trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future. In coming to this conclusion, the Trustees have considered the impact of the continuing coronavirus pandemic on the charity both directly and indirectly for the 12 months from the date of signing of these financial statements.

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

The trustees have considered forecast results to 31 October 2026 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (CONTINUED)

Income

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

Income represents the total income receivable during the year comprising of membership income, conference income, sponsorship income and investment income. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

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

Governance costs

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

Investments

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

The unaudited financial statements have been subjected to independent examination. Report on page 5.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment	– 5 years
IT Equipment	– 5 years

Financial instruments

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

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

Cash and cash equivalents

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

Creditors

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

Fund accounting

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

Value Added Tax

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Taxation

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

Operating leases

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2	Income from charitable activities	2024	2023
		£	£
	Membership fees	42,520	42,953
	Sponsorship received	185,300	186,323
	Meetings and registrations	52,180	84,942
		<hr/>	<hr/>
		280,000	314,218
		<hr/>	<hr/>
3	Investment income	2024	2023
		£	£
	Dividends	275	272
	Interest income	50	50
		<hr/>	<hr/>
		325	322
		<hr/>	<hr/>
4	Expenditure on charitable activities	2024	2023
		£	£
	Meeting expenses	196,344	220,971
	Bursaries and prizes	1,824	-
	Miscellaneous	995	2,496
	Subscriptions	2,324	1,337
	Support and governance costs (note 5)	115,210	82,620
	Depreciation	152	-
		<hr/>	<hr/>
		316,849	307,424
		<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5 Support and governance costs

Included within expenditure on charitable activities is:

	2024	2023
	£	£
Independent examination fees	5,475	5,879
Staff costs	93,571	71,296
Website costs	3,248	2,316
Accountancy and professional fees	5,036	3,017
ILAE Chapter subscriptions	7,432	-
Insurance	448	112
	<hr/>	<hr/>
	115,210	82,620
	<hr/>	<hr/>

6 Staff costs

	2024	2023
	£	£
Wages and salaries	82,695	62,836
Social security costs	8,617	6,491
Defined contribution pension costs	2,259	1,969
	<hr/>	<hr/>
	93,571	71,296
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year (2023: £Nil). The Trustees received no reimbursement of travel and similar expenses in the year (2023: £Nil). There are no other related party transactions.

The average number of employees during the year were 3 (2023: 2).

No employees received emoluments exceeding £60,000 in the year (2023: none).

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Tangible assets

	Total £
Cost:	
At 1 January 2024	2,061
Additions	5,132
	<hr/>
At 31 December 2024	7,193
	<hr/>
Depreciation:	
At 1 January 2024	2,060
Charge for year	152
	<hr/>
At 31 December 2024	2,212
	<hr/>
Net book value:	
At 31 December 2024	4,981
	<hr/>
At 31 December 2023	1
	<hr/>

8 Investments

	2024 £	2023 £
Opening market value at 1 January	9,903	9,069
Net gain/(loss) on revaluation	222	834
	<hr/>	<hr/>
Closing market value at 31 December	10,125	9,903
	<hr/>	<hr/>

The above represents 499 (2023: 499) units in the CCLA Investment Management Limited COIF Charity Funds.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9 Debtors

	2024	2023
	£	£
Trade Debtors	1,270	2,994
Other debtors and prepayments	41,953	84,038
VAT receivable	5,005	7,717
	<hr/>	<hr/>
	48,228	94,749
	<hr/>	<hr/>

10 Creditors

	2024	2023
	£	£
Other creditors	2,573	162,264
Accruals	5,350	5,600
PAYE and pension liability	7,950	8,560
Net salaries payable	2,517	-
	<hr/>	<hr/>
	18,390	176,424
	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Analysis of charitable funds

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

Analysis of charitable funds for prior year

	At 1 January 2023 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2023 £
Unrestricted funds	502,027	314,540	(307,424)	834	509,977
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	502,027	314,540	(307,424)	834	509,977
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on page 5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

England & Wales - Charity number 228157

Accounts

CHARITY NO. 228157

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

Unaudited Annual Report and Financial Statements

For the Year Ended
31 December 2023

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
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Trustees	Dr Manny Bagary (President to 21/10/24) Dr Rhys Thomas (President from 21/10/24) Prof Khalid Hamandi (Secretary) Prof Matthew Charles Walker Dr Graeme Sills Dr Ronit Pressler Dr Robert Powell Dr Meritxell Oto Llorens
Independent examiner	Ian Saunderson FCA BKL Audit LLP Chartered Accountants 35 Ballards Lane London N3 1XW
Principal address	Inverforth House Apartment 6 London NW3 7EU
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Dr Manny Bagary (President)
Dr Rhys Thomas (Treasurer)
Prof Khalid Hamandi (Secretary)
Prof Matthew Charles Walker
Dr Robert Powell
Dr Meritxell Oto Llorens
Dr Ronit Pressler
Dr Graeme Sills

Objectives for the public benefit

The aims of the ILAE are to:

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

It achieves its charitable objectives by:

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

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Key achievements during the year

The ILAE British Branch held three meetings in 2023. The largest was our annual scientific meeting which was held at the Sage Centre in Gateshead, attracting over 300 delegates comprising of health care professionals caring for those with epilepsy.

We also held our annual 1 day clinical epilepsy course in Birmingham aimed at general physicians, GPs, nurses and psychiatrists who wished to learn more about the management of those with epilepsy.

In addition we held a three day course in Buckinghamshire attended mainly by Consultant Neurologists, Neuropsychologists and Specialist Registrars working in the field of epilepsy with specialist lectures on Neuroimaging, Neuropsychology and Neurophysiology.

We welcomed a new section of the Charity in addition to our primary care section and Young epilepsy section - the ILAE British Branch Nursing Section who are representing the needs of epilepsy specialist nurses.

Review of the year

The overall income for the year was £314,540 (2022: £371,669) and expenditure amounted to £307,424 (2022: £286,017) resulting in a surplus for the year of £7,950 (2022: £84,473) after a gain on revaluation of investments of £834 (2022 loss of £1,179). Reserves have thus increased to £509,977 from £502,027 in 2022.

Going Concern

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

The trustees have considered forecast results to 31 October 2025 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission website, reading relevant periodicals and professional advice. The Trustees always recruit those with appropriate qualifications as they have the requisite skills in the area where the charity operates. The Trustees consider the board of Trustees as comprising the key management personnel of the charity. All Trustees give their time freely and no remuneration was paid in the year (2022: none).

Reserves policy

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The reserves at present aim to cover approximately nine months of typical annual expenditure (calculated as an average of the last three years), the majority of which comprises the cost of the annual scientific meeting and to ensure that there are sufficient funds to continue for at least two years.. The Trustees aim, if possible, to increase the reserves to provide a cushion against a possible future reduction in the pharmaceutical industry sponsorship, changes in event income caused by any further restrictions during the coronavirus pandemic, and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £509,977 (2022: £502,027).

Risk factors

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

Trustees' responsibilities

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 27th October 2024 and signed on their behalf by:



Dr Rhys Thomas
Trustee

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

I report to the Trustees on my examination of the financial statements of International League Against Epilepsy (British Branch) ('the charity') for the year ended 31 December 2023 which are set out on pages 6 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Ian Saunderson

Ian Saunderson FCA
BKL Audit LLP
35 Ballards Lane
London
N3 1XW

28/10/2024
Date:

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income	Note		
Income from charitable activities	2	314,218	371,375
Investment income	3	322	294
		<hr/>	<hr/>
Total income		314,540	371,669
Expenditure			
Expenditure on charitable activities	4	(307,424)	(286,017)
		<hr/>	<hr/>
Total expenditure		(307,424)	(286,017)
Net income and net movement in funds before gains and losses on investments		<hr/> 7,116	<hr/> 85,652
Net (loss)/gain on investments	8	834	(1,179)
		<hr/>	<hr/>
Net movement in funds		7,950	84,473
Total funds brought forward		<hr/> 502,027	<hr/> 417,554
Total funds carried forward	11	<hr/> 509,977	<hr/> 502,027

The unaudited financial statements have been subjected to independent examination. Report on pages 4-5.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note		2023 £	2022 £
Fixed assets				
Tangible assets	7		1	1
Investments	8		9,903	9,069
			<u>9,904</u>	<u>9,070</u>
Current assets				
Debtors	9	94,749	29,122	
Bank		581,748	485,038	
		<u>676,497</u>	<u>514,160</u>	
Current liabilities: Amounts due within one year				
Creditors	10	(176,424)	(21,203)	
			<u>500,073</u>	<u>492,957</u>
Net current assets				
			<u>509,977</u>	<u>502,027</u>
Net assets				
The funds of the charity:				
Unrestricted funds	11		509,977	502,027
			<u>509,977</u>	<u>502,027</u>
Total funds			<u>509,977</u>	<u>502,027</u>

The financial statements on pages 6 to 16 were approved by the Trustees for issue on 27th October 2024 and signed on their behalf by:



.....
Dr Rhys Thomas
Trustee & President

The unaudited financial statements have been subjected to independent examination. Report on pages 4-5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

Basis of accounting

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

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

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

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

Going Concern

It is the opinion of the Trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future. In coming to this conclusion, the Trustees have considered the impact of the continuing coronavirus pandemic on the charity both directly and indirectly for the 12 months from the date of signing of these financial statements.

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

The trustees have considered forecast results to 31 October 2025 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES (CONTINUED)

Income

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

Income represents the total income receivable during the year comprising of membership income, conference income, sponsorship income and investment income. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

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

Governance costs

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

Investments

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

The unaudited financial statements have been subjected to independent examination. Report on pages 4-5.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment – 5 years

Financial instruments

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

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

Cash and cash equivalents

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

Creditors

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

Fund accounting

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

Value Added Tax

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Taxation

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

Operating leases

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2	Income from charitable activities	2023	2022
		£	£
	Membership fees	42,953	38,404
	Sponsorship received	186,323	236,590
	Meetings and registrations	84,942	96,381
		<hr/>	<hr/>
		314,218	371,375
		<hr/>	<hr/>
3	Investment income	2023	2022
		£	£
	Dividends	272	271
	Interest income	50	23
		<hr/>	<hr/>
		322	294
		<hr/>	<hr/>
4	Expenditure on charitable activities	2023	2022
		£	£
	Meeting expenses	220,971	201,416
	Miscellaneous	2,496	689
	Subscriptions	1,337	6,727
	Support and governance costs (note 5)	82,620	77,160
	Depreciation	-	25
		<hr/>	<hr/>
		307,424	286,017
		<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 4-5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5 Support and governance costs

Included within expenditure on charitable activities is:

	2023	2022
	£	£
Independent examination fees	5,879	5,600
Staff costs	71,296	65,454
Website costs	2,316	2,557
Accountancy and professional fees	3,017	3,189
Consultancy fees	-	360
Insurance	112	-
	<hr/>	<hr/>
	82,620	77,160
	<hr/>	<hr/>

6 Staff costs

	2023	2022
	£	£
Wages and salaries	62,836	58,500
Social security costs	6,491	5,874
Defined contribution pension costs	1,969	1,080
	<hr/>	<hr/>
	71,296	65,454
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year (2022: £Nil). The Trustees received no reimbursement of travel and similar expenses in the year (2022: £Nil). There are no other related party transactions.

The average number of employees during the year were 2 (2022: 2).

No employees received emoluments exceeding £60,000 in the year (2022: none).

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7 Tangible assets

	Total £
Cost:	
At 1 January 2023 and 31 December 2023	2,061
Depreciation:	
At 1 January 2023	2,060
Charge for year	-
	<hr/>
At 31 December 2023	2,060
	<hr/>
Net book value:	
At 31 December 2023	1
	<hr/>
At 31 December 2022	1
	<hr/>

8 Investments

	2023 £	2022 £
Opening market value at 1 January	9,069	10,248
Net gain/(loss) on revaluation	834	(1,179)
	<hr/>	<hr/>
Closing market value at 31 December	9,903	9,069
	<hr/>	<hr/>

The above represents 499 (2022: 499) units in the CCLA Investment Management Limited COIF Charity Funds.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9 Debtors

	2023	2022
	£	£
Trade Debtors	2,994	-
Other debtors and prepayments	84,038	23,546
VAT receivable	7,717	5,576
	<hr/>	<hr/>
	94,749	29,122
	<hr/>	<hr/>

10 Creditors

	2023	2022
	£	£
Other creditors	162,264	11,337
Accruals	5,600	5,041
Receipts in advance	-	2,181
PAYE and pension liability	8,560	2,644
	<hr/>	<hr/>
	176,424	21,203
	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 4-5

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 Analysis of charitable funds

	At 1 January 2023 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2023 £
Unrestricted funds	502,027	314,540	(307,424)	834	509,977
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	502,027	314,540	(307,424)	834	509,977
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Analysis of charitable funds for prior year

	At 1 January 2022 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2022 £
Unrestricted funds	417,554	371,669	(286,017)	(1,179)	502,027
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	417,554	371,669	(286,017)	(1,179)	502,027
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 4-5







International League Against Epilepsy

Final Audit Report

2024-10-28

Created:	2024-10-28
By:	External Accounts BKL (externalaccounts@bkl.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQDWI0cflFnMYj50FLwRXBgqxcNg-4fQT

"International League Against Epilepsy" History

-  Document created by External Accounts BKL (externalaccounts@bkl.co.uk)
2024-10-28 - 17:02:17 GMT - IP address: 31.121.171.20
-  Document emailed to ian.saunderson@bkl.co.uk for signature
2024-10-28 - 17:03:33 GMT
-  Email viewed by ian.saunderson@bkl.co.uk
2024-10-28 - 17:04:16 GMT - IP address: 104.47.11.62
-  Signer ian.saunderson@bkl.co.uk entered name at signing as Ian Saunderson
2024-10-28 - 17:06:32 GMT - IP address: 31.51.201.222
-  Document e-signed by Ian Saunderson (ian.saunderson@bkl.co.uk)
Signature Date: 2024-10-28 - 17:06:34 GMT - Time Source: server- IP address: 31.51.201.222
-  Agreement completed.
2024-10-28 - 17:06:34 GMT

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

England & Wales - Charity number 228157

Accounts

CHARITY NO. 228157

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

Unaudited Annual Report and Financial Statements

For the Year Ended
31 December 2022

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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Notes to the accounts	9-17

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
Governing document	Deed of Trust, which was executed on 3 April 1964
Trustees	Dr Manny Bagary (President) Dr Rhys Thomas (Treasurer) Prof Khalid Hamandi (Secretary) Prof Matthew Charles Walker Dr Graeme Sills Dr Ronit Pressler Dr Robert Powell Dr Meritxell Oto Llorens
Independent examiner	Ian Saunderson FCA BKL Audit LLP Chartered Accountants 35 Ballards Lane London N3 1XW
Principal address	Inverforth House Apartment 6 London NW3 7EU
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The International League Against Epilepsy (British Branch) (“ILAE”) is registered with the Charity Commission for England and Wales (No. 228157) and is constituted by Deed of Trust, which was executed on 3 April 1964.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

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

Dr Manny Bagary (President)
Dr Rhys Thomas (Treasurer)
Prof Khalid Hamandi (Secretary)
Prof Matthew Charles Walker
Dr Robert Powell
Dr Meritxell Oto Llorens
Dr Ronit Pressler (Appointed 28 March 2022)
Dr Graeme Sills (Appointed 28 March 2022)

Objectives for the public benefit

The aims of the ILAE are to:

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

It achieves its charitable objectives by:

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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

Review of the year

The overall income for the year was £371,669 (2021: £307,232) and expenditure amounted to £286,017 (2021: £208,696) resulting in a surplus for the year of £84,473 (2021: surplus of £99,677) after a loss on revaluation of investments of £1,179 (2021 gain of £1,141). Reserves have thus increased to £502,027 from £417,554 in 2021.

Going Concern

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

These accounts reflect the position at 31 December 2022 and hence the balance sheet and statement of comprehensive income do not take account of the future impact that the ongoing coronavirus pandemic (Covid-19) will have on the charity and the economy at large. However, this is considered within the Going Concern accounting policy (page 9).

The Trustees considered the steps that needed to be taken and members will be aware that some face to face events during 2022 have had to be cancelled or postponed as a result. ILAE is taking the necessary action to minimise any adverse effect on its financial position, and sunk costs to date in respect of cancelled events are not deemed by the trustees to be material.

For instance, sponsored webinars have taken place and two virtual meetings, which have both been sponsored. Where registration and sponsorship income falls, the Trustees have the ability to proportionally decrease the variable costs, as seen in prior year. Whereas the sponsorship income increased within the year to 31 December 2022 and therefore so did the variable costs. The trustees consider the charity to be in a strong financial position at the date of signature and therefore, whilst the Trustees cannot fully predict the overall future impact on the charity, they are confident that the current situation will not have a material long term impact on ILAE's activities.

The trustees have considered forecast results to 31 October 2023 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission website, reading relevant periodicals and professional advice. The Trustees always recruit those with appropriate qualifications as they have the requisite skills in the area where the charity operates. The Trustees consider the board of Trustees as comprising the key management personnel of the charity. All Trustees give their time freely and no remuneration was paid in the year (2021: none).

Reserves policy

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The reserves at present aim to cover approximately nine months of typical annual expenditure (calculated as an average of the last three years), the majority of which comprises the cost of the annual scientific meeting and to ensure that there are sufficient funds to continue for at least two years.. The Trustees aim, if possible, to increase the reserves to provide a cushion against a possible future reduction in the pharmaceutical industry sponsorship, changes in event income caused by any further restrictions during the coronavirus pandemic, and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £502,027 (2021: £417,554).

Risk factors

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

Trustees' responsibilities

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on October 2023 and signed on their behalf by:

M Bagary

Dr Manny Bagary
Trustee

23/10/2023

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

I report to the Trustees on my examination of the financial statements of International League Against Epilepsy (British Branch) ('the charity') for the year ended 31 December 2022 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

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

Ian Saunderson

Ian Saunderson FCA
Member of The Institute of Chartered Accountants in England and Wales
Chartered Accountant
ON BEHALF OF BKL AUDIT LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

... October 2023

23/10/2023

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income			
Income from charitable activities	2	371,375	306,968
Investment income	3	294	264
		<hr/>	<hr/>
Total income		371,669	307,232
 Expenditure			
Expenditure on charitable activities	4	(286,017)	(208,696)
		<hr/>	<hr/>
Total expenditure		(286,017)	(208,696)
 Net income and net movement in funds before gains and losses on investments			
		<hr/>	<hr/>
		85,652	98,536
Net (loss)/gain on investments	8	(1,179)	1,141
		<hr/>	<hr/>
Net movement in funds		84,473	99,677
 Total funds brought forward			
		<hr/>	<hr/>
		417,554	317,877
Total funds carried forward	11	502,027	417,554
		<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

			2022 £	2021 £
Fixed assets	Note			
Tangible assets	7		1	26
Investments	8		9,069	10,248
			<u>9,070</u>	<u>10,274</u>
Current assets				
Debtors	9	29,122	18,000	
Bank		485,038	462,362	
		<u>514,160</u>	<u>480,362</u>	
Current liabilities: Amounts due within one year				
Creditors	10	(21,203)	(73,082)	
		<u>(21,203)</u>	<u>(73,082)</u>	
Net current assets			492,957	407,280
			<u>492,957</u>	<u>407,280</u>
Net assets			502,027	417,554
			<u>502,027</u>	<u>417,554</u>
The funds of the charity:				
Unrestricted funds	11		502,027	417,554
			<u>502,027</u>	<u>417,554</u>
Total funds			502,027	417,554
			<u>502,027</u>	<u>417,554</u>

The financial statements on pages 7 to 17 were approved by the Trustees for issue on ... October 2023. 23/10/2023

M Bagary

Dr Manny Bagary
Trustee & President

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

Basis of accounting

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

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

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

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

Going Concern

It is the opinion of the Trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future. In coming to this conclusion, the Trustees have considered the impact of the continuing coronavirus pandemic on the charity both directly and indirectly for the 12 months from the date of signing of these financial statements.

The trustees consider that, at the time of approving the financial statements, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Covid-19 has had a significant impact on the economy at large and the charity has reacted to the changes which has resulted in the cancellation and postponement of face to face events post year end, but has held on line webinars and two virtual meetings.

ILAE is taking the necessary action to minimise any adverse effect on its financial position, and sunk costs in respect of cancelled events to date are not deemed to be material by the trustees.

The trustees have considered forecast results to 31 October 2023 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES (CONTINUED)

Income

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

Income represents the total income receivable during the year comprising of membership income, conference income, sponsorship income and investment income. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

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

Governance costs

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

Investments

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

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment – 5 years

Financial instruments

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

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

Cash and cash equivalents

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

Creditors

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

Fund accounting

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

Value Added Tax

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Taxation

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

Operating leases

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2	Income from charitable activities	2022	2021
		£	£
	Membership fees	38,404	40,258
	Sponsorship received	236,590	128,900
	Meetings and registrations	96,381	137,810
		<hr/>	<hr/>
		371,375	306,968
		<hr/>	<hr/>
3	Investment income	2022	2021
		£	£
	Dividends	271	264
	Interest income	23	-
		<hr/>	<hr/>
		294	264
		<hr/>	<hr/>
4	Expenditure on charitable activities	2022	2021
		£	£
	Meeting expenses	201,416	118,630
	Prizes	-	1,750
	Miscellaneous	689	459
	Subscription and membership fees	6,727	5,971
	Support and governance costs (note 5)	77,160	81,474
	Depreciation	25	412
		<hr/>	<hr/>
		286,017	208,696
		<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5 Support and governance costs

Included within expenditure on charitable activities is:

	2022	2021
	£	£
Independent examination fees	5,600	6,903
Secretarial and administration assistance	65,454	66,634
Website costs	2,557	3,759
Accountancy and professional fees	3,189	4,178
Consultancy fees	360	-
	<hr/>	<hr/>
	77,160	81,474
	<hr/>	<hr/>

6 Staff costs

Included in expenditure on secretarial and administration assistance is:

	2022	2021
	£	£
Wages and salaries	58,500	59,801
Social security costs	5,874	5,714
Defined contribution pension costs	1,080	1,119
	<hr/>	<hr/>
	65,454	66,634
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year (2021: £Nil). The Trustees received no reimbursement of travel and similar expenses in the year (2021: £Nil). There are no other related party transactions.

The average number of employees during the year were 2 (2021: 2).

No employees received emoluments exceeding £60,000 in the year (2021: none).

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 Tangible assets

	Total £
Cost:	
At 1 January 2021 and 31 December 2022	2,061
Depreciation:	
At 1 January 2021	2,035
Charge for year	25
	<hr/>
At 31 December 2022	2,060
Net book value:	
At 31 December 2022	1
	<hr/>
At 31 December 2021	26
	<hr/>

8 Investments

	2022 £	2021 £
Opening market value at 1 January	10,248	9,107
Net gain/(loss) on revaluation	(1,179)	1,141
	<hr/>	<hr/>
Closing market value at 31 December	9,069	10,248
	<hr/>	<hr/>

The above represents 499 (2021: 499) units in the CCLA Investment Management Limited COIF Charity Funds.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9 Debtors	2022	2021
	£	£
Other debtors and prepayments	23,546	18,000
VAT receivable	5,576	-
	<hr/>	<hr/>
	29,122	18,000
	<hr/>	<hr/>
 10 Creditors	 2022	 2021
	£	£
Other creditors	11,337	821
Accruals	5,041	5,041
Receipts in advance	2,181	64,000
VAT, PAYE and pension liability	2,644	3,220
	<hr/>	<hr/>
	21,203	73,082
	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11 Analysis of charitable funds

	At 1 January 2022 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2022 £
Unrestricted funds	417,554	371,669	(286,017)	(1,179)	502,027
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	417,554	373,850	(286,017)	(1,179)	504,208
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Analysis of charitable funds for prior year

	At 1 January 2021 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2021 £
Unrestricted funds	317,877	307,232	(208,696)	1,141	417,554
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	317,877	307,232	(208,696)	1,141	417,554
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

England & Wales - Charity number 228157

Accounts

CHARITY NO. 228157

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

Unaudited Annual Report and Financial Statements

For the Year Ended
31 December 2021

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

CONTENTS

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Balance Sheet	8
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
Governing document	Deed of Trust, which was executed on 3 April 1964
Trustees	Dr Manny Bagary (President) Dr Rhys Thomas (Treasurer) Prof Khalid Hamandi (Secretary) Prof Matthew Charles Walker Dr Graeme Sills Dr Ronit Pressler Dr Robert Powell Dr Meritxell Oto Llorens
Independent examiner	Ian Saunderson FCA BKL Audit LLP Chartered Accountants 35 Ballards Lane London N3 1XW
Principal address	Inverforth House Apartment 6 London NW3 7EU
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

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

Dr Manny Bagary (President)
Dr Rhys Thomas (Treasurer)
Prof Khalid Hamandi (Secretary)
Prof Matthew Charles Walker
Dr Fergus Rugg-Gunn (Resigned 28 March 2021)
Prof Arjune Sen (Resigned 28 March 2021)
Dr Sophia Varadkar (Resigned 28 March 2021)
Dr Robert Powell
Dr Meritxell Oto Llorens
Dr Ronit Pressler (Appointed 28 March 2021)
Dr Graeme Sills (Appointed 28 March 2021)

Objectives for the public benefit

The aims of the ILAE are to:

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

It achieves its charitable objectives by:

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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

Review of the year

The overall income for the year was £307,232 (2020: £162,648) and expenditure amounted to £208,696 (2020: £131,008) resulting in a surplus for the year of £99,677 (2020: surplus of £32,239) after a gain on revaluation of investments of £1,141 (2020: £599). Reserves have thus increased to £417,554 from £317,877 in 2020.

Going Concern

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

These accounts reflect the position at 31 December 2021 and hence the balance sheet and statement of comprehensive income do not take account of the future impact that the ongoing coronavirus pandemic (Covid-19) will have on the charity and the economy at large. However, this is considered within the Going Concern accounting policy (page 9).

The Trustees considered the steps that needed to be taken and members will be aware that some face to face events during 2021 have had to be cancelled or postponed as a result. ILAE is taking the necessary action to minimise any adverse effect on its financial position, and sunk costs to date in respect of cancelled events are not deemed by the trustees to be material.

For instance, sponsored webinars have taken place and two virtual meetings, which have both been sponsored. Where registration and sponsorship income has fallen during the year to 31 December 2021, so too have variable costs. The trustees consider the charity to be in a strong financial position at the date of signature and therefore, whilst the Trustees cannot fully predict the overall future impact on the charity, they are confident that the current situation will not have a material long term impact on ILAE's activities.

The trustees have considered forecast results to 31 October 2023 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission website, reading relevant periodicals and professional advice. The Trustees always recruit those with appropriate qualifications as they have the requisite skills in the area where the charity operates. The Trustees consider the board of Trustees as comprising the key management personnel of the charity. All Trustees give their time freely and no remuneration was paid in the year (2020: none).

Reserves policy

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The reserves at present amount to approximately nine months of typical annual expenditure (calculated as an average of the last three years), the majority of which comprises the cost of the annual scientific meeting. The Trustees aim, if possible, to increase the reserves to provide a cushion against a possible future reduction in the pharmaceutical industry sponsorship, changes in event income caused by any further restrictions during the coronavirus pandemic, and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £407,280 (2020: £308,332).

Risk factors

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

Trustees' responsibilities

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 13th October 2022 and signed on their behalf by:



Dr Manny Bagary
Trustee

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

I report to the Trustees on my examination of the financial statements of International League Against Epilepsy (British Branch) ('the charity') for the year ended 31 December 2021 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

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



Ian Saunderson FCA
Member of The Institute of Chartered Accountants in England and Wales
Chartered Accountant
ON BEHALF OF BKL AUDIT LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

17 October 2022

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income			
Income from charitable activities	2	306,968	162,389
Investment income	3	264	259
		<hr/>	<hr/>
Total income		307,232	162,648
Expenditure			
Expenditure on charitable activities	4	(208,696)	(131,008)
		<hr/>	<hr/>
Total expenditure		(208,696)	(131,008)
Net income and net movement in funds before gains and losses on investments		<hr/>	<hr/>
		98,536	31,640
Net gain on investments	8	1,141	599
		<hr/>	<hr/>
Net movement in funds		99,677	32,239
Total funds brought forward		<hr/>	<hr/>
		317,877	285,638
Total funds carried forward	11	<hr/>	<hr/>
		417,554	317,877

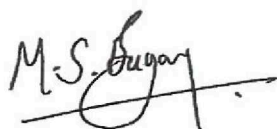
The unaudited financial statements have been subjected to independent examination. Report on pages 5-6.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note		2021 £	2020 £
Fixed assets				
Tangible assets	7		26	438
Investments	8		10,248	9,107
			<u>10,274</u>	<u>9,545</u>
Current assets				
Debtors	9	18,000	39,622	
Bank		462,362	367,840	
		<u>480,362</u>	<u>407,462</u>	
Current liabilities: Amounts due within one year				
Creditors	10	(73,082)	(99,130)	
		<u></u>	<u></u>	
Net current assets			407,280	308,332
			<u></u>	<u></u>
Net assets			417,554	317,877
			<u></u>	<u></u>
The funds of the charity:				
Unrestricted funds	11		417,554	317,877
			<u>417,554</u>	<u>317,877</u>
Total funds			<u>417,554</u>	<u>317,877</u>

The financial statements on pages 7 to 17 were approved by the Trustees for issue on 13th October 2022



Dr Manny Bagary
Trustee & President

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

Basis of accounting

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

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

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

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

Going Concern

It is the opinion of the Trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future. In coming to this conclusion, the Trustees have considered the impact of the continuing coronavirus pandemic on the charity both directly and indirectly for the 12 months from the date of signing of these financial statements.

The trustees consider that, at the time of approving the financial statements, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Covid-19 has had a significant impact on the economy at large and the charity has reacted to the changes which has resulted in the cancellation and postponement of face to face events post year end, but has held on line webinars and two virtual meetings.

ILAE is taking the necessary action to minimise any adverse effect on its financial position, and sunk costs in respect of cancelled events to date are not deemed to be material by the trustees.

The trustees have considered forecast results to 31 October 2023 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES (CONTINUED)

Income

Income represents the total income receivable during the year comprising of membership income, conference income, sponsorship income and investment income. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

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

Governance costs

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

Investments

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment – 5 years

Financial instruments

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

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

Cash and cash equivalents

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

Creditors

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

Fund accounting

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

Value Added Tax

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Taxation

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

Operating leases

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2	Income from charitable activities	2021	2020
		£	£
	Membership fees	40,258	35,492
	Sponsorship received	128,900	81,500
	Meetings and registrations	137,810	45,397
		<u>306,968</u>	<u>162,389</u>
3	Investment income	2021	2020
		£	£
	Dividends	264	259
		<u>264</u>	<u>259</u>
4	Expenditure on charitable activities	2021	2020
		£	£
	Meeting expenses	118,630	35,908
	Prizes	1,750	2,500
	Miscellaneous	459	1,034
	Subscription and membership fees	5,971	3,479
	Support and governance costs (note 5)	81,474	87,675
	Depreciation	412	412
		<u>208,696</u>	<u>131,008</u>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Support and governance costs

Included within expenditure on charitable activities is:

	2021	2020
	£	£
Independent examination fees	6,903	7,950
Secretarial and administration assistance	66,634	65,504
Website costs	3,759	4,827
Accountancy and professional fees	4,178	8,908
Advertising	-	(252)
Consultancy fees	-	738
	<hr/>	<hr/>
	81,474	87,675
	<hr/>	<hr/>

6 Staff costs

Included in expenditure on secretarial and administration assistance is:

	2021	2020
	£	£
Wages and salaries	59,801	58,252
Social security costs	5,714	5,793
Defined contribution pension costs	1,119	1,459
	<hr/>	<hr/>
	66,634	65,504
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year (2020: £Nil). The Trustees received no reimbursement of travel and similar expenses in the year (2020: £Nil). There are no other related party transactions.

The average number of employees during the year were 2 (2020: 2)

No employees received emoluments exceeding £60,000 in the year (2020: none)

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Tangible assets

	Total £
Cost:	
At 1 January 2020 and 31 December 2021	2,061
Depreciation:	
At 1 January 2020	1,623
Charge for year	412
	<u> </u>
At 31 December 2021	2,035
Net book value:	
At 31 December 2021	<u> </u> 26
At 31 December 2020	<u> </u> 438

8 Investments

	2021 £	2020 £
Opening market value at 1 January	9,107	8,508
Net gain/(loss) on revaluation	1,141	599
	<u> </u>	<u> </u>
Closing market value at 31 December	<u> </u> 10,248	<u> </u> 9,107

The above represents 499 (2020: 499) units in the CCLA Investment Management Limited COIF Charity Funds.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Debtors	2021 £	2020 £
Other debtors and prepayments	18,000	31,769
VAT receivable	-	7,853
	<hr/>	<hr/>
	18,000	39,622
	<hr/>	<hr/>
10 Creditors	2021 £	2020 £
Other creditors	821	1,229
Accruals	5,041	7,950
Receipts in advance	64,000	85,679
VAT, Paye and pension liability	3,220	4,272
	<hr/>	<hr/>
	73,082	99,130
	<hr/>	<hr/>

Receipts in advance relate to amounts received in advance of events being held and net amounts due to third parties on completion of such events.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Analysis of charitable funds

	At 1 January 2021 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2021 £
Unrestricted funds	317,877	307,232	(208,696)	1,141	417,554
	<u>317,877</u>	<u>307,232</u>	<u>(208,696)</u>	<u>1,141</u>	<u>417,554</u>
Total funds	317,877	307,232	(208,696)	1,141	417,554
	<u>317,877</u>	<u>307,232</u>	<u>(208,696)</u>	<u>1,141</u>	<u>417,554</u>

Analysis of charitable funds for prior year

	At 1 January 2020 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2020 £
Unrestricted funds	285,638	162,648	(131,008)	599	317,877
	<u>285,638</u>	<u>162,648</u>	<u>(131,008)</u>	<u>599</u>	<u>317,877</u>
Total funds	285,638	162,648	(131,008)	599	317,877
	<u>285,638</u>	<u>162,648</u>	<u>(131,008)</u>	<u>599</u>	<u>317,877</u>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

England & Wales - Charity number 228157

Accounts

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

Unaudited Annual Report and Financial Statements

For the Year Ended
31 December 2020

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

CONTENTS

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Annual Report of the Trustees	2-4
Independent Examiner's Report	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9-16

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

Registered charity number	228157
Governing document	Deed of Trust, which was executed on 3 April 1964
Trustees	Dr Manny Bagary (President) Dr Rhys Thomas (Treasurer) Prof Khalid Hamandi (Secretary) Prof Matthew Charles Walker Dr Fergus Rugg-Gunn Prof Arjune Sen Dr Sophia Varadkar Dr Rob Powell Dr Meritxell Oto Llorens
Independent examiner	Helen Hunt FCA RSM UK Tax and Accounting Limited Chartered Accountants STC House 7 Elmfield Road Bromley Kent BR1 1LT
Principal address	53 Dundee Road London SE25 4QN
Investment Manager	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Bankers	Barclays Bank plc Leicester LE87 2BB

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published January 2019.

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

Dr Manny Bagary (President)
Dr Rhys Thomas (Treasurer)
Prof Khalid Hamandi (Secretary)
Prof Matthew Charles Walker
Dr Fergus Rugg-Gunn
Prof Arjune Sen
Dr Sophia Varadkar
Dr Rob Powell (Appointed 28 February 2020)
Dr Meritxell Oto Llorens (Appointed 28 February 2020)

Objectives for the public benefit

The aims of the ILAE are to:

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

It achieves its charitable objectives by:

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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

Review of the year

The overall income for the year was £162,648 (2019: £336,733) and expenditure amounted to £131,008 (2019: £330,336) resulting in a surplus for the year of £32,239 (2019: surplus of £7,739) after a gain on revaluation of investments of £599 (2019: £1,342). Reserves have thus increased to £317,877 from £285,638 in 2019.

Going Concern

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

These accounts reflect the position at 31 December 2020 and hence the balance sheet and statement of comprehensive income do not take account of the future impact that the ongoing coronavirus pandemic (Covid-19) will have on the charity and the economy at large. However, this is considered within the Going Concern accounting policy (page 9).

The Trustees considered the steps that needed to be taken and members will be aware that face to face events during 2021 have had to be cancelled or postponed as a result. ILAE is taking the necessary action to minimise any adverse effect on its financial position, and sunk costs to date in respect of cancelled events are not deemed by the trustees to be material.

For instance, sponsored webinars have taken place and two virtual meetings, which have both been sponsored. Where registration and sponsorship income has fallen during the year to 31 December 2020, so too have variable costs. The trustees consider the charity to be in a strong financial position at the date of signature and therefore, whilst the Trustees cannot fully predict the overall future impact on the charity, they are confident that the current situation will not have a material long term impact on ILAE's activities.

The trustees have considered forecast results to 31 October 2022 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

Recruitment of Trustees and training

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objects. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission website, reading relevant periodicals and professional advice. The Trustees always recruit those with appropriate qualifications as they have the requisite skills in the area where the charity operates. The Trustees consider the board of Trustees as comprising the key management personnel of the charity. All Trustees give their time freely and no remuneration was paid in the year (2019: none).

Reserves policy

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The reserves at present amount to approximately nine months of typical annual expenditure (calculated as an average of the last three years), the majority of which comprises the cost of the annual scientific meeting. The Trustees aim, if possible, to increase the reserves to provide a cushion against a possible future reduction in the pharmaceutical industry sponsorship, changes in event income caused by any further restrictions during the coronavirus pandemic, and to ensure the future scientific quality of the meeting. The free reserves at the year-end amounted to £308,332 (2019: £276,280).

Risk factors

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

Trustees' responsibilities

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

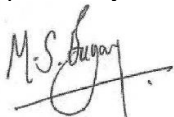
The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 25th October 2021 and signed on their behalf by:



Dr Manny Bagary

Trustee

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

I report to the Trustees on my examination of the financial statements of International League Against Epilepsy (British Branch) ('the charity') for the year ended 31 December 2020 which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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


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

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

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

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



Helen Hunt

2021.10.26 12:06:50 +01'00'

Helen Hunt FCA
The Institute of Chartered Accountants in England and Wales
Chartered Accountant
ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED
Chartered Accountants
STC House
7 Elmfield Road
Bromley
Kent
BR1 1LT

26 October 2021

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Income	Note		
Income from charitable activities	2	162,389	336,479
Investment income	3	259	254
		<hr/>	<hr/>
Total income		162,648	336,733
Expenditure			
Expenditure on charitable activities	4	(131,008)	(330,336)
		<hr/>	<hr/>
Total expenditure		(131,008)	(330,336)
Net income and net movement in funds before gains and losses on investments		<hr/>	<hr/>
		31,640	6,397
Net gain on investments	8	599	1,342
		<hr/>	<hr/>
Net movement in funds		32,239	7,739
Total funds brought forward		<hr/>	<hr/>
		285,638	277,899
Total funds carried forward	11	<hr/>	<hr/>
		317,877	285,638

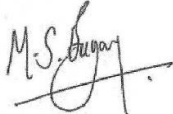
The unaudited financial statements have been subjected to independent examination. Report on pages 5-6.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2020

	Note		2020 £	2019 £
Fixed assets				
Tangible assets	7		438	850
Investments	8		9,107	8,508
			<u>9,545</u>	<u>9,358</u>
Current assets				
Debtors	9	39,622	10,615	
Bank		367,840	373,043	
		<u>407,462</u>	<u>386,658</u>	
Current liabilities: Amounts due within one year				
Creditors	10	(99,130)	(107,378)	
		<u></u>	<u></u>	
Net current assets			308,332	276,280
			<u></u>	<u></u>
Net assets			317,877	285,638
			<u></u>	<u></u>
The funds of the charity:				
Unrestricted funds	11		317,877	285,638
			<u></u>	<u></u>
Total funds			317,877	285,638
			<u></u>	<u></u>

The financial statements on pages 7 to 17 were approved by the Trustees for issue on 25th October 2021



Dr Manny Bagary
Trustee & President

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

Basis of accounting

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

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

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

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

Going Concern

It is the opinion of the Trustees that the charity is a going concern, and they are aware of no material uncertainties which may affect its abilities to continue as such for the foreseeable future. In coming to this conclusion, the Trustees have considered the impact of the continuing coronavirus pandemic on the charity both directly and indirectly for the 12 months from the date of signing of these financial statements.

The trustees consider that, at the time of approving the financial statements, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Covid-19 has had a significant impact on the economy at large and the charity has reacted to the changes which has resulted in the cancellation and postponement of face to face events post year end, but has held on line webinars and two virtual meetings.

ILAE is taking the necessary action to minimise any adverse effect on its financial position, and sunk costs in respect of cancelled events to date are not deemed to be material by the trustees.

The trustees have considered forecast results to 31 October 2022 in which the charity continues to be able to pay its debts as they fall due and for this reason, the going concern basis continues to be adopted in the preparation of the charity's financial statements.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES (CONTINUED)

Income

Income represents the total income receivable during the year comprising of membership income, conference income, sponsorship income and investment income. All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

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

Governance costs

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

Investments

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment – 5 years

Financial instruments

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

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

Cash and cash equivalents

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

Creditors

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

Fund accounting

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

Value Added Tax

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Taxation

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

Operating leases

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

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2	Income from charitable activities	2020	2019
		£	£
	Membership fees	35,492	41,625
	Sponsorship received	81,500	142,161
	Registrations received	45,397	152,693
		<hr/>	<hr/>
		162,389	336,479
		<hr/>	<hr/>
3	Investment income	2020	2019
		£	£
	Dividends	259	254
		<hr/>	<hr/>
		259	254
		<hr/>	<hr/>
4	Expenditure on charitable activities	2020	2019
		£	£
	Meeting expenses	35,908	228,863
	Prizes	2,500	1,975
	Miscellaneous	1,034	2,038
	Subscription and membership fees	3,479	214
	Support and governance costs (note 5)	87,675	96,834
	Depreciation	412	412
		<hr/>	<hr/>
		131,008	330,336
		<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

5 Support and governance costs

Included within expenditure on charitable activities is:

	2020	2019
	£	£
Independent examination fees	7,950	6,899
Independent examination fees (additional)	-	4,720
Secretarial and administration assistance	65,504	63,555
Trustees expenses	-	273
Website costs	4,827	4,184
Accountancy and professional fees	8,908	10,788
Rent	-	4,167
Advertising	(252)	2,248
Consultancy fees	738	-
	<hr/>	<hr/>
	87,675	96,834
	<hr/>	<hr/>

6 Staff costs

Included in expenditure on secretarial and administration assistance is:

	2020	2019
	£	£
Wages and salaries	58,252	59,859
Social security costs	5,793	2,706
Defined contribution pension costs	1,459	990
	<hr/>	<hr/>
	65,504	63,555
	<hr/>	<hr/>

The Trustees are considered to be the key management of the charity. Trustees received no remuneration during the year. (2019: £Nil). The Trustees received no reimbursement of travel and similar expenses in the year (2019: £273). There are no other related party transactions.

The average number of employees during the year was 2 (2019: 2)

No employees received emoluments exceeding £60,000 in the year (2019: none)

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7 Tangible assets

	Total £
Cost:	
At 1 January 2019 and 31 December 2020	2,061
Depreciation:	
At 1 January 2019	1,211
Charge for year	412
	<hr/>
At 31 December 2020	1,623
Net book value:	<hr/>
At 31 December 2020	438
	<hr/>
At 31 December 2019	850
	<hr/>

8 Investments

	2020 £	2019 £
Opening market value at 1 January	8,508	7,166
Net gain/(loss) on revaluation	599	1,342
	<hr/>	<hr/>
Closing market value at 31 December	9,107	8,508
	<hr/>	<hr/>

The above represents 499 (2019: 499) units in the CCLA Investment Management Limited COIF Charity Funds.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9 Debtors

	2020	2019
	£	£
Other debtors and prepayments	31,769	10,615
VAT receivable	7,853	-
	<hr/>	<hr/>
	39,622	10,615
	<hr/>	<hr/>

10 Creditors

	2020	2019
	£	£
Other creditors	1,229	1,618
Accruals	7,950	6,000
Receipts in advance	85,679	96,804
PAYE and pension liability	4,272	2,956
	<hr/>	<hr/>
	99,130	107,378
	<hr/>	<hr/>

Receipts in advance relate to amounts received in advance of events being held and net amounts due to third parties on completion of such events.

INTERNATIONAL LEAGUE AGAINST EPILEPSY (BRITISH BRANCH)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11 Analysis of charitable funds

	At 1 January 2020 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2020 £
Unrestricted funds	285,638	162,648	(131,008)	599	317,877
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	285,638	162,648	(131,008)	599	317,877
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Analysis of charitable funds for prior year

	At 1 January 2019 £	Income £	Expenditure £	Revaluation of investments £	At 31 December 2019 £
Unrestricted funds	277,899	336,733	(330,336)	1,342	285,638
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	277,899	336,733	(330,336)	1,342	285,638
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The unaudited financial statements have been subjected to independent examination. Report on pages 5-6