

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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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	Note		
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	<hr/>	<hr/>
		502,027	417,554

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**

	Note		2022 £	2021 £
Fixed assets				
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></u>	<u></u>	
Net current assets			<u>492,957</u>	<u>407,280</u>
Net assets			<u>502,027</u>	<u>417,554</u>
The funds of the charity:				
Unrestricted funds	11		<u>502,027</u>	<u>417,554</u>
Total funds			<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.

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).

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**

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	417,554	373,850	(286,017)	(1,179)	504,208
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	317,877	307,232	(208,696)	1,141	417,554
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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