

MERSEY REGION EPILEPSY ASSOCIATION

England & Wales · Charity number 504366

Details

Other names MREA

Status Registered

Legal form Other

Registered 1975-07-28

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

Contact

Address Po Box 1348
Warrington
WA4 9UB

Phone 07795617348

Email info@epilepsymersey.org.uk

Website www.epilepsymersey.org.uk

Activities

Objects: FOR THE ADVANCEMENT OF EDUCATION FOR THE RELIEF OF POVERTY DISTRESS AND SICKNESS AND FOR ALL OR ANY CHARITABLE PURPOSES IN CONNECTION WITH THE WELFARE OF EPILEPSY SUFFERERS.

Activities: We provide support and information to people with epilepsy and their families/friends on a localised basis

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** MERSEYSIDE, CHESHIRE, GWYNEDD, CLWYD AND ISLE OF MAN
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£3,749	£61,543	-	-
2023-09-30	£54,975	£46,544	-	-
2022-09-30	£28,314	£1,960	-	-
2021-09-30	£1,929	£14,900	-	-
2020-09-30	£41,007	£16,786	-	-

Trustees

Name	Role	Appointed
Dr Guleed Nuh Rashid Adan		2020-07-01
Dr Peter Allan Dixon		2020-07-01
Dr Simon Sean Keller		2020-07-01
Susannah Jean Keller		2020-07-01

MERSEY REGION EPILEPSY ASSOCIATION

England & Wales - Charity number 504366

Accounts

The Charity Registration Number is :- 504366

Mersey Region Epilepsy Association

Report and Accounts

30 September 2023

Mersey Region Epilepsy Association

Report and accounts for the year ended 30 September 2023

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Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

The Trustees present their Report and Accounts for the year ended 30 September 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Mersey Region Epilepsy Association.

The charity is also known by its operating name, Mersey Region Epilepsy Association .

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 504366.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 1348

Warrington,

WA4 9UB

Telephone 07795345280

Email Address info@epilepsymersey.org.uk Web address www.epilepsymersey.org.uk

The Trustees in office on the date the report was approved were:-

Guleed Nuh Rashid Adan

Peter Dixon (Treasurer)

Simon Sean Keller (Chair)

Susannah Jean Keller

The following persons served as Trustees during the year ended 30 September 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

The purposes of the charity as set out in its governing document.

The Association is established for the advancement of education, the furtherance of health and the relief of poverty, distress and sickness for the benefit of epilepsy sufferers in order to provide education, advice and information to sufferers, their relations and the general public in any sphere where particular need is seen by the Association to exist, in addition to other people who in the course of their employment come into contact with epilepsy sufferers and the needs of epilepsy sufferers, in order to remove any stigma and to enable them to live a normal life and take their place in the community.

To provide, maintain and manage directly or by arrangement with any person or organisation, social clubs for the benefit of epilepsy sufferers, their relatives, friends and others interested in their welfare.

The main activities undertaken in relation to those purposes during the year.

The charity now has significant resource due primarily to a number of legacies. The trustees identified that there was local need for a transition nurse to support epilepsy patients and their families when moving between paediatric and adult neurology services. The trustees did not have time to provide the administrative support necessary to support such a post. As a result, discussions with the Roald Dahl Charity and Alder Hey Children's NHS Foundation Trust to provide funds for an Epilepsy Transition Nurse funded by MREA for two years, with a matched funding from the Trust for a further 3 years, and all administration being undertaken by the Roald Dahl Charity took place. These negotiations were successful and the nurse commenced employment in January 2023.

We continue to maintain our online presence. Our website is available to use across multiple platforms, and there is an increased social media presence through our MREA Twitter account.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity. £45,000 was given in grants to the Roald Dahl Charity to support the administration of the Epilepsy Transition Nurse post highlighted above.

The main achievements and performance of the charity during the year.

The agreement with the Roald Dahl Charity and Alder Hey, as outlined above is now providing a vital service for the people of the region that has recently been lacking.

With a general change in how people access media, there is increased importance of ensuring our online presence reflected the purpose of the charity and was accessible to the public irrespective of the device and software they used. Our extensive website contains a wealth of information and assistance.

The difference the charity's performance during the year has made to the beneficiaries and wider society of the charity.

As advised in the main achievements, additional support has been given to online uses, as well as the provision of grants to Alder Hey and the Roald Dahl Charity. The wider society have been made more aware of the needs of epilepsy sufferers and the support needed.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There was no change in the trustees during this financial year but appointments are agreed at any AGM via a majority vote.

Bankers

HSBC, Stanley Road, Bootle, L20 3DX

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

Financial review

The charity's financial position at the end of the year ended 30 September 2023

The financial position of the charity at 30 September 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	8,431	26,354
Unrestricted Revenue Funds available for the general purposes of the charity	194,899	186,468
<i>Total Unrestricted Funds</i>	194,899	186,468
Total Funds	194,899	186,468

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

Financial review of the position at the reporting date, 30 September 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

Our established policy has always been to have a minimum of twelve months running costs in reserve and over recent years this has meant we have had to cut our cloth appropriately to meet that aim. During this year we still met our expenses from general income but have had a very significant legacy which has put us in a very comfortable situation. Indeed, this will put the Association in a position to look at expanding our services.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Olivia Higgins

Member of Chartered Certified Accountants

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on _____ 2024.

Simon Keller
Trustee

Mersey Region Epilepsy Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 September 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 30 September 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Mersey Region Epilepsy Association

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-

Olivia Higgins - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey

Mersey Region Epilepsy Association

Merseyside
CH44 4BT

This report was signed on _____ 2024

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2023

Statement of Financial Activities for the year ended 30 September 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income from:					
Donations & Legacies	A1	54,368	-	54,368	28,041
Investments	A4	607	-	607	273
Total income	A	54,975	-	54,975	28,314
Expenditure on:					
Charitable activities	B2	46,544	-	46,544	1,960
Total expenditure	B	46,544	-	46,544	1,960
Net income for the year		8,431	-	8,431	26,354
Net income after transfers	A-B-C	8,431	-	8,431	26,354
Net movement in funds		8,431	-	8,431	26,354
Reconciliation of funds:-					
Total funds brought forward	E	186,468	-	186,468	160,114
Total funds carried forward		194,899	-	194,899	186,468

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	28,041	-	28,041
Investments	A4	273	-	273
Total income	A	28,314	-	28,314
Expenditure on:				
Charitable activities	B2	1,960	-	1,960
Total expenditure	B	1,960	-	1,960
Net income for the year		26,354	-	26,354
Net income after transfers		26,354	-	26,354
Net movement in funds		26,354	-	26,354
Reconciliation of funds:-				
	E			
Total funds brought forward		160,114	-	160,114
Total funds carried forward		186,468	-	186,468

All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 September 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	186,468	-	186,468	160,114
Recognised gains and losses before transfers	8,431	-	8,431	26,354
	194,899	-	194,899	186,468
Closing revenue funds	194,899	-	194,899	186,468
Summary of funds				
	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	194,899	-	194,899	186,468
Total funds	194,899	-	194,899	186,468

The notes attached on pages 12 to 22 form an integral part of these accounts.

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2023

**Mersey Region Epilepsy Association
Income and Expenditure Account for the year ended 30 September 2023 as required by the Companies Act 2006**

	2023	2022
	£	£
Income		
Income from operations	54,368	28,041
Interest receivable	607	273
Gross income in the year before exceptional items	<u>54,975</u>	<u>28,314</u>
Gross income in the year including exceptional items	<u>54,975</u>	<u>28,314</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	45,824	1,300
Governance costs	720	660
Total expenditure in the year	<u>46,544</u>	<u>1,960</u>
Net income before tax in the financial year	<u>8,431</u>	<u>26,354</u>
Net income after tax in the financial year	<u>8,431</u>	<u>26,354</u>
Retained surplus for the financial year	<u>8,431</u>	<u>26,354</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Mersey Region Epilepsy Association - Balance Sheet as at 30 September 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	195,499	187,068
Total current assets			<u>195,499</u>	<u>187,068</u>
Creditors: amounts falling due within one year	5	C1	<u>(600)</u>	<u>(600)</u>
Net current assets			194,899	186,468
The total net assets of the charity			<u>194,899</u>	<u>186,468</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Unrestricted Revenue Funds	7	D3	194,899	186,468
Unrestricted Revaluation Reserve	7	D4	<u>-</u>	<u>-</u>
			194,899	186,468
Total charity funds			<u>194,899</u>	<u>186,468</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Simon Keller

Trustee

Approved by the board of trustees on _____2024

The notes attached on pages 12 to 22 form an integral part of these accounts.

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory provisions of the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done in accordance with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. If there are uncertainties details must be given. Enter text here to comply

Suggested normal text (which may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funds. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Association has a duty to ensure that it operates in a manner which takes full account of any risks that may arise from its governance, operations, financial management and legal obligations as well as taking account of any external risks from public perception, economic or legal policy changes. These areas are kept under review and, currently, no material risks have been identified any areas of significant concern.

We will continue to monitor and review potential risks to the Association on a regular basis

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2023

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial account on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity, where the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to goods or benefits is recognised as income from charitable activities.

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of an event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related obligations, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect changes in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Creditors and provisions

Financial liabilities are initially recognised at transaction price net of any transaction costs.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2007 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 185 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2023

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and assets represented by the accumulated fund shall be transferred to some other charitable body or bodies objects to the charity.

4 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

5 Creditors: amounts falling due within one year

	2023
	£
Accruals	600
	<hr/>
	600

6 Income and Expenditure account summary

	2023
	£
At 1 October 2022	186,468
Transfers in for the year	-
Prior year adjustments	-
At 1 October 2022	<hr/> 186,468
Surplus after tax for the year	8,431
Gift Aid donations made	-
At 30 September 2023	<hr/> 194,899

At 1 October 2022

	Unrestricted funds £	Designated funds £	Restricted funds £
Current Assets	187,068	-	-
Current Liabilities	(600)	-	-
	<hr/> 186,468	<hr/> -	<hr/> -

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2023

7 Change in total funds over the year as shown in Note 67 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023
	£	See Note 8 £	£
<i>Unrestricted and designated funds:-</i>			
Unrestricted Revenue Funds	186,468	8,431	-
Total unrestricted and designated funds	186,468	8,431	-
Total charity funds	186,468	8,431	-

8 Analysis of movements in funds over the year as shown in Note 7

	Income	Expenditure	Other Gains & Losses
	2023	2023	2023
	£	£	£
<i>Unrestricted and designated funds:-</i>			
Unrestricted Revenue Funds	54,975	(46,544)	-
	54,975	(46,544)	-

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2023

9 The purposes for which the funds are used

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

10 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

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2022
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160,114
26,354
-

186,468

Total
Funds
£
187,068
(600)

186,468

**Funds carried
forward to
2024**

£

194,899

194,899

194,899

**Movement
in funds
2023
£**

8,431

8,431

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Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

11 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	355	-	355	1,226
In Memory of Lilian Birch	51,611	-	51,611	-
200 Club	-	-	-	3,574
In Memory of Ann Styles	-	-	-	20,650
Total donations and gifts from individuals	51,966	-	51,966	25,450

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior year	25,450	-	25,450

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Membership subscriptions as donations	2,402	-	2,402	2,591

Membership subscriptions as donations - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	2,591	-	2,591

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

Total Donations, Grants and Legacies

		Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
<i>Current year</i>		2023	2023	2023	2022
		£	£	£	£
Total Donations, Grants and Legacies	A1	54,368	-	54,368	28,041

		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
<i>Prior year</i>		2022	2022	2022
		£	£	£
Total Donations, Grants and Legacies	A1	28,041	-	28,041

12 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Bank Interest Receivable		607	-	607	273
Total investment income	A4	607	-	607	273

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	273	-	273

13 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Website Costs		238	-	238	983
Total direct spending	B2a	238	-	238	983

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2022	2022	2022
		£	£	£
Website Costs		983	-	983
Total direct spending	B2a	983	-	983

14 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Grants made to organisations		45,000	-	45,000	-
Total grantmaking costs	B2c	45,000	-	45,000	-

Breakdown of Grants made to organisations

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
<i>Current Year</i>		2023	2023	2023
		£	£	£
Roald Dahl's Marvellous Children's Charity		45,000	-	45,000
		45,000	-	45,000

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2022	2022	2022
		£	£	£
Total grantmaking costs	B2c	-	-	-

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

15 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Administrative overheads				
Telephone, fax and internet	213	-	213	163
Postage	-	-	-	68
Resource costs	13	-	13	17
Other legal and professional	300	-	300	-
Financial costs				
Bank charges	60	-	60	69
Support costs before reallocation	586	-	586	317
Total support costs - Current Year	586	-	586	317

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads				
Telephone, fax and internet	163	-	163	-
Postage	68	-	68	-
Resource costs	17	-	17	-
Financial costs				
Bank charges	69	-	69	-
Support costs before reallocation	317	-	317	-
Total support costs - Prior Year	317	-	317	-

The basis of allocation of costs between activities is described under accounting policies

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2023 as required by the SORP 2015

16 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	720	-	720	660
Total Governance costs	720	-	720	660

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2022	2022	2022
	£	£	£
Independent Examiner's fees	660	-	660
Total Governance costs	660	-	660

17 Total Charitable expenditure

<i>Current Year</i>			Current year	Current year	Current year	Prior Year
			Unrestricted	Restricted	Total Funds	Total Funds
			Funds	Funds		
			2023	2023	2023	2022
			£	£	£	£
Total direct spending	B2a	238	-	238	983	
Total grantmaking costs	B2c	45,000	-	45,000	-	
Total support costs	B2d	586	-	586	317	
Total Governance costs	B2e	720	-	720	660	
Total charitable expenditure	B2	46,544	-	46,544	1,960	

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>			Prior Year	Prior Year	Prior Year
			Unrestricted	Restricted	Total Funds
			Funds	Funds	
			2022	2022	2022
			£	£	£
Total direct spending	B2a	983	-	983	
Total support costs	B2d	317	-	317	
Total Governance costs	B2e	660	-	660	
Total charitable expenditure	B2	1,960	-	1,960	

MERSEY REGION EPILEPSY ASSOCIATION

England & Wales - Charity number 504366

Accounts

The Charity Registration Number is :- 504366

Mersey Region Epilepsy Association

Report and Accounts

30 September 2022

Mersey Region Epilepsy Association

Report and accounts for the year ended 30 September 2022

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Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

The Trustees present their Report and Accounts for the year ended 30 September 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Mersey Region Epilepsy Association.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 504366.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 1348

Warrington,

WA4 9UB

Telephone 07795345280

Email Address info@epilepsymersey.org.uk Web address www.epilepsymersey.org.uk

The Trustees in office on the date the report was approved were:-

Guleed Nuh Rashid Adan

Peter Dixon (Treasurer)

Simon Sean Keller (Chair)

Susannah Jean Keller

The following persons served as Trustees during the year ended 30 September 2022 :-

Guleed Nuh Rashid Adan

Peter Dixon

Simon Sean Keller

Susannah Jean Keller

All the trustees are also members of the charity.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Association is established for the advancement of education, the furtherance of health and the relief of poverty, distress and sickness for the benefit of epilepsy sufferers in order to provide education, advice and information to sufferers, their relations and the general public in any sphere where particular need is seen by the Association to exist, in addition to other people who in the course of their employment come into contact with epilepsy sufferers and the needs of epilepsy sufferers, in order to remove any stigma and to enable them to live a normal life and take their place in the community.

To provide, maintain and manage directly or by arrangement with any person or organisation, social clubs for the benefit of epilepsy sufferers, their relatives, friends and others interested in their welfare.

The main activities undertaken in relation to those purposes during the year.

The main focus of our activities has remained on updating our online presence. Our website completed its total redesign, making it more up-to-date and available to use across multiple platforms, and we have increased our social media presence through our MREA Twitter account.

After several years of very low reserves, the charity now has significant resource due primarily to a number of legacies. We therefore held discussions with the Roald Dahl Charity and Alder Hey Children's NHS Foundation Trust to provide funds for an Epilepsy Transition Nurse funded by MREA for two years, with a matched funding from the Trust for a further 3 years, and all administration being undertaken by the Roald Dahl Charity. These negotiations were successful and the nurse commenced employment in January 2023.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The continuing disruption caused by COVID, combined with a general change in how people access media, increased the importance of ensuring our online presence reflected the purpose of the charity and was accessible to the public irrespective of the device and software they used. Our extensive website contains a wealth of information and assistance.

The agreement with the Roald Dahl Charity and Alder Hey, as outlined above helps provide a vital service for the people of the region that has recently been lacking.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

There was no change in the trustees during this financial year. Due to the ongoing health effects of the pandemic our in-person AGM was not held until December 2022. The minutes of these are below.

**Mersey Region Epilepsy Association Annual General Meeting
5th December 2022
The Brain Charity, Norton Street, Liverpool, L3 8LR**

Attendees:

John Peers, Edna Quantrell, Richard Wood, Peter Rogan, Pete Dixon, Karen Derby, Alan Elliott, Simon Keller, Susannah Keller, Guleed Adan, Ian Harris, Janet Harris

Apologies:

Paul Brown, Tony Sebias, Tony Marson, Anne Inman, Colette Rogan, Terry Mulrooney

1: Welcome and introduction to your new trustees

As this was the first AGM able to be held since the COVID pandemic, this was the first time that the new board of Trustees (Simon Keller, Guleed Adan, Susannah Keller and Pete Dixon) had met the majority of those in attendance. They therefore introduced themselves, giving a brief professional background as well as their interest in epilepsy. The trustees also placed on record their thanks for the excellent stewardship provided by the previous trustees and expressed their hope they would be able to continue the charity's good works.

2: Minute's silence to remember all MREA members who have passed away

A minute's silence to commemorate all the MREA members who had died since the previous AGM was held, and with mention being given to those who we were made aware of.

3: Chairman's report for the year

Simon Keller gave an overview of the work done for the year, which mainly involved the re-designing of the charity's website as well as other online presence such as Twitter. Simon stressed how important this was given the switch to online methods of communication for many people.

Peter Rogan, MREA's former chairman, commended the new re-design of the website and remarked that it would help the charity go from strength to strength. Concerns were raised with regards to this and it was confirmed that the charity still has a dedicated PO Box as well as a contact number for those who do not have online access. In addition, donations can still be made by cheque, despite the fact there is an online donation option on the website.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Simon also outlines the plans for MREA to fund an Epilepsy Transition Nurse at Alder Hey Children's NHS Foundation Trust for two years, with matched funding from the Trust for a further 3 years, and all administration being undertaken by the Roald Dahl Charity. The clinical need for this in the local area was stressed by Guleed Adan. Pete Dixon commented that although there were some misgivings about funding the post as some may view this to be a post funded by NHS resources, the current parlous state of NHS finances and the high need for such a post in the local area meant the trustees thought it a good use of the charity's money. All those present were in agreement. It was also pointed out that the recent number of legacies received by the charity was an indication of the ageing make-up of our members, and that having a presence in a paediatric setting would encourage new membership and this help make the long-term viability of the charity more viable.

4: Finances

Pete Dixon gave an overview of the finances as per the most recent annual report. Attendees were heartened to see the much more healthy state of reserves as compared to the previous pre-COVID AGM. Peter Rogan proposed a motion that the finances be approved and this was seconded by John Peers.

5: Tribute to David Renison

Peter Rogan informed the attendees that a previous trustee, David Renison, had sadly passed away a few weeks prior to the AGM. Peter gave thanks to David for all the outstanding work he had given to the charity and that he had attended David's funeral and passed on the condolences of all at MREA to David's family.

6: Questions

A number of questions of a medical nature were asked to Guleed Adan (MREA's vice-chairman). Guleed stressed that this was not the correct forum to ask such questions and recommended they speak to their designated medical professional(s). John Peers queried the emphasis on online materials, and the trustees confirmed that those who do not have access to computers or other electronic devices can still contact the charity via the PO Box or dedicated phone line.

7: 'A Tattyfalarious Friendship'

Peter Rogan gave a presentation on his friendship with Sir Ken Dodd OBE, former patron of MREA.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Bankers

HSBC, Stanley Road, Bootle, L20 3DX

Financial review

The charity's financial position at the end of the year ended 30 September 2022

The financial position of the charity at 30 September 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	26,354	(12,971)
Unrestricted Revenue Funds available for the general purposes of the charity	186,468	160,114
Total Funds	186,468	160,114

Financial review of the position at the reporting date, 30 September 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

Our established policy has always been to have a minimum of twelve months running costs in reserve and over recent years this has meant we have had to cut our cloth appropriately to meet that aim. During this year we still met our expenses from general income but have had a very significant legacy which has put us in a very comfortable situation. Indeed, this will put the Association in a position to look at expanding our services.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Olivia Higgins

Member of Chartered Certified Accountants

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on _____ 2023.

Mersey Region Epilepsy Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 September 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 19 for the year ended 30 September 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Mersey Region Epilepsy Association

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-

Olivia Higgins - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____2023

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2022

Statement of Financial Activities for the year ended 30 September 2022

	SORP Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	28,041	-	28,041	1,912
Investments	A4	273	-	273	17
Total income	A	28,314	-	28,314	1,929
Expenditure on:					
Charitable activities	B2	1,960	-	1,960	14,900
Total expenditure	B	1,960	-	1,960	14,900
Net income for the year		26,354	-	26,354	(12,971)
Net income after transfers	A-B-C	26,354	-	26,354	(12,971)
Net movement in funds		26,354	-	26,354	(12,971)
Reconciliation of funds:-					
	E				
Total funds brought forward		160,114	-	160,114	173,085
Total funds carried forward		186,468	-	186,468	160,114

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 19 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 13 to 19 form an integral part of these accounts.

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2022

Mersey Region Epilepsy Association - Resources applied in the year ended 30 September 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	26,354	(12,971)
Net resources available to fund charitable activities	<u>26,354</u>	<u>(12,971)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 13 to 19 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 September 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	160,114	-	160,114	173,085
Recognised gains and losses before transfers	<u>26,354</u>	<u>-</u>	<u>26,354</u>	<u>(12,971)</u>
	186,468	-	186,468	160,114
Closing revenue funds	<u>186,468</u>	<u>-</u>	<u>186,468</u>	<u>160,114</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	186,468	-	186,468	160,114

The notes attached on pages 13 to 19 form an integral part of these accounts.

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2022

**Mersey Region Epilepsy Association
Income and Expenditure Account for the year ended 30 September 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	28,041	1,912
Investment income		
Interest receivable	273	17
Gross income in the year before exceptional items	28,314	1,929
Gross income in the year including exceptional items	28,314	1,929
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	1,300	14,300
Governance costs	660	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	1,960	14,900
Net income before tax in the financial year	26,354	(12,971)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	26,354	(12,971)
Retained surplus for the financial year	26,354	(12,971)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 19 form an integral part of these accounts.

Mersey Region Epilepsy Association - Balance Sheet as at 30 September 2022

	SORP		2022	2021
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	187,068	160,714
Creditors: amounts falling due within one year	4	C1	<u>(600)</u>	<u>(600)</u>
Net current assets			186,468	160,114
The total net assets of the charity			<u>186,468</u>	<u>160,114</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	7	D3	186,468	160,114
			186,468	160,114

Designated Funds

Total charity funds			<u>186,468</u>	<u>160,114</u>
----------------------------	--	--	-----------------------	-----------------------

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Simon Keller

Trustee

Approved by the board of trustees on _____ 2023

The notes attached on pages 13 to 19 form an integral part of these accounts.

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The Association has a duty to ensure that it operates in a manner which takes full account of any risks that may occur in its governance, operations, financial management and legal obligations as well as taking account of any external risks from public perception, economic or legal policy changes. These areas are kept under review and, currently, we have not identified any areas of significant concern.

We will continue to monitor and review potential risks to the Association on a regular basis

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

3 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

4 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	600	600

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2022

5 Income and Expenditure account summary

	2022 £	2021 £
At 1 October 2021	160,114	173,085
Surplus after tax for the year	26,354	(12,971)
At 30 September 2022	186,468	160,114

6 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	187,068	-	-	187,068
Current Liabilities	(600)	-	-	(600)
	186,468	-	-	186,468
	<hr/>			
At 1 October 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	160,714	-	-	160,714
Current Liabilities	(600)	-	-	(600)
	160,114	-	-	160,114

7 Change in total funds over the year as shown in Note 6 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
		See Note 8	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	160,114	26,354	-	186,468
Total unrestricted and designated funds	160,114	26,354	-	186,468
	<hr/>			
Total charity funds	160,114	26,354	-	186,468

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2022

8 Analysis of movements in funds over the year as shown in Note 7

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	28,314	(1,960)	-	26,354
	28,314	(1,960)	-	26,354

9 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide for future activities, and, subject to charity legislation, are free from all restrictions.

10 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

11 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,226	-	1,226	510
Refunds from HMRC on gift aided donations	-	-	-	-
200 Club	3,574	-	3,574	-
In Memory of Ann Styles	20,650	-	20,650	-
Total donations and gifts from individuals	25,450	-	25,450	510

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior year	510	-	510

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Membership subscriptions as donations		2,591	-	2,591	1,402
Total Donations, Grants and Legacies	A1	28,041	-	28,041	1,912
<i>Prior year</i>					
		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies	A1	1,912	-	1,912	
12 Investment income					
		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable		273	-	273	17
Total investment income	A4	273	-	273	17
Investment income - Prior Year analysis					
		Unrestricted Funds	Restricted Funds	Total Funds	
Prior Year		17	-	17	

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

13 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2022	2022	2022	2021
		£	£	£	£
Website costs		983	-	983	13,632
Total direct spending	B2a	983	-	983	13,632

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
Prior Year		2021	2021	2021
		£	£	£
Website costs		13,632	-	13,632
Total direct spending	B2a	13,632	-	13,632

14 Support costs for charitable activities

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2022	2022	2022	2021
		£	£	£	£
Employee costs not included in direct costs					
Training and welfare - staff		-	-	-	15
Administrative overheads					
Telephone, fax and internet		163	-	163	208
Postage		68	-	68	360
Resource costs		17	-	17	-
Financial costs					
Bank charges		69	-	69	85
Support costs before reallocation		317	-	317	668
Total support costs - Current Year		317	-	317	668

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

15 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	660	-	660	600
Trustees' expenses	-	-	-	-
Total Governance costs	660	-	660	600

All the expenditure in the prior year was unrestricted.

16 Total Charitable expenditure

<i>Current Year</i>			Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
			2022	2022	2022	2021
			£	£	£	£
Total direct spending	B2a	983	-	983	13,632	
Total support costs	B2d	317	-	317	668	
Total Governance costs	B2e	660	-	660	600	
Total charitable expenditure	B2	1,960	-	1,960	14,900	

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>			Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
			2021	2021	2021
			£	£	£
Total direct spending	B2a	13,632	-	13,632	
Total support costs	B2d	668	-	668	
Total Governance costs	B2e	600	-	600	
Total charitable expenditure	B2	14,900	-	14,900	

MERSEY REGION EPILEPSY ASSOCIATION

England & Wales - Charity number 504366

Accounts

The Charity Registration Number is :- 504366

Mersey Region Epilepsy Association

Report and Accounts

30 September 2020

Mersey Region Epilepsy Association

Report and accounts for the year ended 30 September 2020

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Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2020

The Trustees present their Report and Accounts for the year ended 30 September 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- Mersey Region Epilepsy Association.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 504366.

The charity does not operate in any overseas jurisdictions.

Legal structure of the char

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

PO Box 1348

Warrington,

WA4 9UB

Telephone 07795345280

Email Address info@epilepsymersey.org.uk Web address www.epilepsymersey.org.uk

The Trustees in office on the date the report was approved were:-

Guleed Nuh Rashid Adan

Peter Dixon (Treasurer)

Simon Sean Keller (Chair)

Susannah Jean Keller

The following persons served as Trustees during the year ended 30 September 2020 :-

Peter Rogan MBE (until July 2020)

Derek Edward Shanks (until July 2020)

David Ian Renison (until July 2020)

Guleed Nuh Rashid Adan (from July 2020)

Peter Dixon (Treasurer from July 2020)

Simon Sean Keller (Chair from July 2020)

Susannah Jean Keller (from July 2020)

All the trustees are also members of the charity.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Association is established for the advancement of education, the furtherance of health and the relief of poverty, distress and sickness for the benefit of epilepsy sufferers in order to provide education, advice and information to sufferers, their relations and the general public in any sphere where particular need is seen by the Association to exist, in addition to other people who in the course of their employment come into contact with epilepsy sufferers and the needs of epilepsy sufferers, in order to remove any stigma and to enable them to live a normal life and take their place in the community.

To provide, maintain and manage directly or by arrangement with any person or organisation, social clubs for the benefit of epilepsy sufferers, their relatives, friends and others interested in their welfare.

The main activities undertaken in relation to those purposes during the year.

The main focus of our activities have been on updating our online presence. We have redesigned the website and brought it more up to date. In addition to transferring existing pages on to the new structure, we have developed new content in including a blog feature and set up a Twitter account, and ensure the website is available to use across multiple platforms.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity has had a seamless transition between its previous and new trustees. In what was a difficult year, due to the COVID pandemic, we concentrated on updating our online presence; this was seen as especially important due to the impact of the COVID pandemic on face-to-face interactions. Our extensive website contains a wealth of information and assistance.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The four people who were voted in as Executive Committee members and as deputies to the office holders as at the last report took over as Trustees in July 2020. Due to government restrictions, it was not possible to hold an in-person AGM, but letters were sent to the charity's members outlining this as a motion and no objections were raised.

Bankers

HSBC, Stanley Road, Bootle, L20 3DX

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2020

Financial review

The charity's financial position at the end of the year ended 30 September 2020

The financial position of the charity at 30 September 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	24,221	135,420
Unrestricted Revenue Funds available for the general purposes of the charity	173,085	148,864
Total Funds	173,085	148,864

Financial review of the position at the reporting date, 30 September 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

Our established policy has always been to have a minimum of twelve months running costs in reserve and over recent years this has meant we have had to cut our cloth appropriately to meet that aim. During this year we still met our expenses from general income but have had a very significant legacy which has put us in a very comfortable situation. Indeed, this will put the Association in a position to look at expanding our services.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Olivia Higgins
Member of Chartered Certified Accountants
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2020

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on _____ 2021.

Mersey Region Epilepsy Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 September 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 7 to 16 for the year ended 30 September 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 4, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Mersey Region Epilepsy Association

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-

Olivia Higgins - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____ 2021

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2020

Statement of Financial Activities for the year ended 30 September 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	40,833	-	40,833	141,072
Investments	A4	174	-	174	47
Total income	A	41,007	-	41,007	141,119
Expenditure on:					
Charitable activities	B2	16,786	-	16,786	5,699
Total expenditure	B	16,786	-	16,786	5,699
Net income for the year		24,221	-	24,221	135,420
Net income after transfers	A-B-C	24,221	-	24,221	135,420
Net movement in funds		24,221	-	24,221	135,420
Reconciliation of funds:-	E				
Total funds brought forward		148,864	-	148,864	13,444
Total funds carried forward		173,085	-	173,085	148,864

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 16 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 11 to 16 form an integral part of these accounts.

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2020

Mersey Region Epilepsy Association - Resources applied in the year ended 30 September 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	24,221	135,420
Net resources available to fund charitable activities	<u>24,221</u>	<u>135,420</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 11 to 16 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 September 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	148,864	-	148,864	13,444
Recognised gains and losses before transfers	<u>24,221</u>	<u>-</u>	<u>24,221</u>	<u>135,420</u>
	173,085	-	173,085	148,864
Closing revenue funds	<u>173,085</u>	<u>-</u>	<u>173,085</u>	<u>148,864</u>

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	173,085	-	173,085	148,864

The notes attached on pages 11 to 16 form an integral part of these accounts.

Mersey Region Epilepsy Association - Statement of Financial Activities for the year ended 30 September 2020

**Mersey Region Epilepsy Association
Income and Expenditure Account for the year ended 30 September 2020 as required by the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	40,633	141,072
Investment income		
Interest receivable	174	47
Gross income in the year before exceptional items	41,007	141,119
Gross income in the year including exceptional items	41,007	141,119
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	16,098	5,024
Governance costs	688	675
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	16,786	5,699
Net income before tax in the financial year	24,221	135,420
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	24,221	135,420
Retained surplus for the financial year	24,221	135,420

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 16 form an integral part of these accounts.

Mersey Region Epilepsy Association - Balance Sheet as at 30 September 2020

	SORP		2020	2019
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	173,685	149,164
Creditors: amounts falling due within one year	4	C1	<u>(600)</u>	<u>(300)</u>
Net current assets			173,085	148,864
The total net assets of the charity			<u>173,085</u>	<u>148,864</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	7	D3	173,085	148,864
			173,085	148,864

Designated Funds

Total charity funds			<u>173,085</u>	<u>148,864</u>
----------------------------	--	--	-----------------------	-----------------------

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Simon Keller

Trustee

Approved by the board of trustees on _____ 2021

The notes attached on pages 11 to 16 form an integral part of these accounts.

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The Association has a duty to ensure that it operates in a manner which takes full account of any risks that may occur in its governance, operations, financial management and legal obligations as well as taking account of any external risks from public perception, economic or legal policy changes. These areas are kept under review and, currently, we have not identified any areas of significant concern.

We will continue to monitor and review potential risks to the Association on a regular basis

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

3 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2020	2019
	£	£
The amount paid directly to third parties on behalf of trustees	88	375

The nature of the trustees' expenses was :- letters to member - postage and envelopes.

4 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	600	300

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2020

5 Income and Expenditure account summary

	2020 £	2019 £
At 1 October 2019	148,864	13,444
Surplus after tax for the year	24,221	135,420
At 30 September 2020	173,085	148,864

6 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	173,685	-	-	173,685
Current Liabilities	(600)	-	-	(600)
	173,085	-	-	173,085

At 1 October 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	149,164	-	-	149,164
	148,864	-	-	148,864

7 Change in total funds over the year as shown in Note 6 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 £	Transfers between funds in 2020 £	Funds carried forward to 2021 £
		See Note 8	See Note 0	
		£	£	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	148,864	24,221	-	173,085
Total unrestricted and designated funds	148,864	24,221	-	173,085
Total charity funds	148,864	24,221	-	173,085

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2020

8 Analysis of movements in funds over the year as shown in Note 7

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	41,007	(16,786)	-	24,221
	41,007	(16,786)	-	24,221

9 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

10 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

11 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,609	-	1,609	6,174
Refunds from HMRC on gift aided donations	200	-	200	-
UCB Biopharma	14,599	-	14,599	-
A T Brightmer	1,500	-	1,500	-
Total donations and gifts from individuals	17,908	-	17,908	6,174

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Legacies receivable				
Estate of the late David M Kirkby	21,400	-	21,400	133,333
Total legacies receivable	21,400	-	21,400	133,333

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Membership subscriptions as donations	1,525	-	1,525	1,565
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	40,833	-	40,833	141,072

12 Investment income

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable	174	-	174	47
Total investment income A4	174	-	174	47

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

13 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Epilepsy the Detective's Story	14,849	-	14,849	4,013
Total direct spending	14,849	-	14,849	4,013

14 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Administrative overheads				
Postage	38	-	38	-
Stationery and printing	-	-	-	-
Equipment,repairs,expenses and maintenance	1,211	-	1,211	1,011
Support costs before reallocation	1,249	-	1,249	1,011
Total support costs - Current Year	1,249	-	1,249	1,011

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

15 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	600	-	600	300
Trustees' expenses	88	-	88	375
Total Governance costs	688	-	688	675

All the expenditure in the prior year was unrestricted.

Mersey Region Epilepsy Association

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

16 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	14,849	-	14,849	4,013
Total support costs	B2d	1,249	-	1,249	1,011
Total Governance costs	B2e	688	-	688	675
Total charitable expenditure	B2	16,786	-	16,786	5,699

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2019	2019	2019
		£	£	£
Total direct spending	B2a	4,013	-	4,013
Total support costs	B2d	1,011	-	1,011
Total Governance costs	B2e	675	-	675
Total charitable expenditure	B2	5,699	-	5,699