Scottish Charity Number: SC030677
Company Number: SC212813

Epilepsy Connections

(Limited by Guarantee)

Financial Statements

Year Ended 31 March 2005



Epilepsy Connections

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Epilepsy Connections

Charity Information *for the Year Ended 31 March 2005*

Directors
Rev Vincent Byrne
Mrs Judy Cochrane
Ms Fiona Cruickshanks
Mr Ian Dickson
Mrs Maggie Gorman
Dr Eleanor Guthrie

Secretary
Mrs D McNulty

Registered Office
109 Douglas Street
Glasgow
G2 4HB

Principal Address
100 Wellington Street
Glasgow
G2 6DH

Registered Number
SC212813

Bankers
Bank of Scotland
Park Circus Place
Glasgow
G3 6AN

Solicitors
Holmes MacKillop
109 Douglas Street
Glasgow
G2 4HB

Reporting Accountants
Cook & Co.
Chartered Accountants
Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Epilepsy Connections

Report of the Directors *for the Year Ended 31 March 2005*

The directors are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2005.

Constitution
Epilepsy Connections ("the charity") is a company limited by guarantee (No. SC212813) and a recognised Scottish charity (No. SC030677), governed by its Memorandum and Articles of Association.

Principal Activity and Charitable Objectives
The principal activity of the charity in the year under review was to promote the full social inclusion of people with epilepsy by:

- Developing and delivering a range of community-based information and support services to people with epilepsy, their families, carers and the professionals who work with them;
- Raising awareness of the diversity and complexity of epilepsy needs, and working with statutory, voluntary and independent agencies to address those needs;
- Involving epilepsy service users in the process of planning and delivering epilepsy services, and in the monitoring and evaluating of those services.

Directors
The directors who served during the year and to the date of this report were as follows:

Rev Vincent Byrne
Mrs Judy Cochrane
Ms Fiona Cruickshanks
Mr Ian Dickson (Chair)
Mrs Maggie Gorman (Vice-Chair)
Dr Eleanor Guthrie

Administrative Structure
The directors are responsible for the overall direction of the charity. The project manager oversees two fieldworkers, a volunteer/education co-ordinator, 3 part-time project workers and an admin and finance co-ordinator.

Review of Activities
During the year ended 31 March 2005, numbers accessing established services such as fieldwork, befriending and epilepsy awareness training increased, art workshops for adults were over-subscribed, art workshops for children were at capacity and our creative writing group produced its first publication. The Schools Project took epilepsy awareness education to hundreds of pupils and teachers and we delivered information and support to over 200 practice nurses involved in annual review of patients with epilepsy. Living Well with Epilepsy courses, memory workshops and parents' meetings were well attended, we further developed our range of information resources and, for the first time, we made presentations on epilepsy to Chinese community groups in Glasgow. Two pilot projects introduced early in 2005 offering reflexology and person-centred counselling extend the range of services we offer.

Following an approach during March 2005 by the Central Scotland Epilepsy Support Association ("CSESA") concerning the cessation of its activities, the directors of Epilepsy Connections arranged for negotiations to take place with the grant funders of CSESA regarding the transfer of funding to Epilepsy Connections. In due course, it is anticipated that Epilepsy Connections will employ the CSESA fieldworker and that the net assets of CSESA will be transferred to Epilepsy Connections. CSESA was incorporated as a company, limited by guarantee, on 18th June 2003 (No SC251356) and is recognised as a Scottish Charity (No SC030800), having similar charitable objectives to Epilepsy Connections.

In the coming year, we aim to further extend both the range of services we offer and the geographical area in which they are available.

Financial Review

The Income and Expenditure Account on page 6 reflects a surplus of £30,479 (2004 - surplus £48,689) of which £30,245 related to Unrestricted Funds (General Fund).

Reserves Policy

The directors' policy is to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level that equates to approximately three months unrestricted expenditure. Including fixed assets of £7,349, the charity's unrestricted reserves at 31 March 2005 amounted to £143,884 which exceeded the required level. Due to further staff appointments, the directors anticipate that unrestricted reserves will decrease during the year ending 31 March 2005.

Statement on Risk

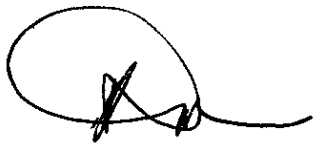
The directors continue to periodically review the major risks to which the charity is exposed and ensure that systems are put in place to mitigate those risks. Formalised procedures will be completed during the current financial year.

Volunteers

We are grateful to the significant number of volunteers who give their time and talents in a variety of ways and in particular to our team of volunteer befrienders without whom our befriending service could not exist.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

By order of the Board



.....

Ian Dickson
Director

Dated: 25 May 2005

Report of the Accountants
To the Members on the Unaudited Financial Statements of Epilepsy Connections

We report on the financial statements for the year ended 31 March 2005 set out on pages 5 to 13.

Respective Responsibilities of Directors and Reporting Accountants
As described on page 8, the directors are responsible for the preparation of the financial statements, and they consider that the charity is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of Opinion
Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the charity, and making such limited enquiries of the officers of the charity as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion
In our opinion:

1. The financial statements are in agreement with those accounting records kept by the charity under Section 221 of the Companies Act 1985;

2. Having regard only to, and on the basis of, the information contained in those accounting records:

   a) the financial statements have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act; and

   b) the charity satisfied the conditions for exemption from an audit of the financial statements for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1).

Cook & Co
Chartered Accountants
Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

Dated: 26 May 2005

Epilepsy Connections

Statement of Financial Activities *for the Year Ended 31 March 2005*

	Notes	Unrestr'ed	Restricted	Total	2004
		£	£	£	£
Incoming resources					
Donations		4,933	800	**5,733**	3,647
Fundraising		1,214	-	**1,214**	978
Grants					
Greater Glasgow NHS Board		227,000	-	**227,000**	227,000
Glasgow City Council		-	500	**500**	500
VAF		-	365	**365**	1,000
Training Fees		5,766	-	**5,766**	2,059
Sale of literature		1,113	-	**1,113**	-
Investment Income					
Bank interest		2,462	-	**2,462**	1,057
Other income		230	-	**230**	220
Total incoming resources		**242,718**	**1,665**	**244,383**	**236,461**
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objectives	2	188,184	1,431	**189,615**	163,007
Management and administration	3	24,289	-	**24,289**	22,265
Total resources expended		**212,473**	**1,431**	**213,904**	**185,272**
Net incoming resources		**30,245**	**234**	**30,479**	**51,189**
Balance brought forward		113,639	-	113,639	62,450
Funds carried forward at 31 March 2005		**143,884**	**234**	**144,118**	**113,639**
Comprising:					
General Fund		143,884	-	**143,884**	113,639
Befriending Events Fund		-	234	**234**	-
		143,884	**234**	**144,118**	**113,639**

The notes form part of these financial statements.

Epilepsy Connections

Income and Expenditure Account *for the Year Ended 31 March 2005*

	Notes	2005 £	2005 £	2004 £	2004 £
Income					
Donations			4,833		1,147
Fundraising			1,214		978
Grants:					
Greater Glasgow NHS Board			227,000		227,000
Glasgow City Council			500		500
VAF			365		1,000
Training fees			5,766		2,059
Project income			900		-
Sale of literature			1,113		-
Bank interest			2,462		1,057
Other income			230		220
Total income			**244,383**		**233,961**
Expenditure					
Staff costs	4	147,401		124,548	
Recruitment costs		2,375		2,142	
Sessional therapies - Art Project		4,928		10,357	
Project venue and catering costs		247		1,004	
Project volunteer costs		2,138		1,412	
Other project costs		2,693		1,577	
Training costs		1,767		976	
Travel expenses		2,250		4,001	
Development of information leaflets		-		523	
Conference costs		-		1,681	
Rent and service charges		23,908		13,300	
Insurance		748		992	
Water rates		2,347		-	
Electricity		1,803		221	
Repairs and maintenance		219		324	
Telephone		1,873		2,599	
Stationery and postage		6,815		5,990	
Computer expenses		1,906		1,763	
Sundry expenses		774		2,127	
Bank charges		12		12	
Subscriptions and publications		1,374		1,520	
Staff welfare		411		597	
Loss on disposal of fixed assets		-		1,120	
Depreciation		3,836		4,365	
Accountancy fees		2,297		1,806	
Consultancy fees		1,400		-	
Management fees		122		94	
Legal fees		260		221	
Total Expenditure			**213,904**		**185,272**
Surplus for the year	5		**30,479**		**48,689**

The notes form part of these financial statements.

Epilepsy Connections

Statement of Total Recognised Gains and Losses *for the Year Ended 31 March 2005*

	Notes	2005 £	2004 £
Surplus for the financial year		**30,479**	**48,689**
Add: Gifts in kind - Capital		-	2,500
Total gains and losses recognised since last financial statements		**30,479**	**51,189**

The notes form part of these financial statements.

Epilepsy Connections

Balance Sheet *at 31 March 2005*

	Notes		2005		2004
		£	£	£	£
Fixed Assets					
Tangible Assets	7		7,349		8,497
Current Assets					
Debtors	8	3,927		2,434	
Cash at bank and in hand		136,565		105,707	
		140,492		**108,141**	
Creditors: Amounts falling due within one year	9	(3,723)		(2,999)	
Net Current Assets			**136,769**		**105,142**
Total Assets less Current Liabilities			**144,118**		**113,639**
Represented by Funds:					
Unrestricted (General)			143,884		113,639
Befriending Events Fund (Restricted)			234		-
			144,118		**113,639**

The charity is entitled to exemption from audit under Section 249A(2) of the Companies Act 1985 for the year ending 31 March 2005.

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year.

The directors acknowledge their responsibilities for:
(a) ensuring that the charity keeps accounting records which comply with Section 221 of the Companies Act 1985 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The financial statements on pages 5 to 13 were approved by the Board on 25 May 2005 and signed on their behalf by:

.....
Mr Ian Dickson
Director

Fiona Cruickshanks
Ms Fiona Cruickshanks
Director

The notes form part of these financial statements.

1. Accounting Policies

Accounting Convention
The financial statements have been prepared under the Financial Reporting Standard for Smaller Entities (effective June 2002), the historical cost convention and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (2000).

Income
Donations, fundraising income and bank interest are accounted for when received. Income from training fees is accounted for on an accruals basis.

Grants
Revenue grants are recognised in the Income and Expenditure Account so as to match them with the expenditure towards which they are intended to contribute.

Tangible Fixed Assets
Depreciation is provided on assets on a straight-line basis in order to write off each asset over its estimated useful life as follows: -

Office equipment	25%
Computer equipment	33%

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 5, funds are defined as follows: -

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that have been given for a particular purpose as specified by the donor.

	Notes	Unrestr'ed	Restricted	Total	2004
		£	£	£	£
2. Costs of activities in furtherance of the charity's objectives					
Staff costs	4	127,889	-	127,889	105,482
Recruitment costs		2,375	-	2,375	2,142
Sessional therapies - Art Project		4,928	-	4,928	10,357
Project venue and catering costs		247	-	247	1,004
Project volunteer costs		2,138	-	2,138	1,412
Other project costs		1,262	1,431	2,693	1,577
Training costs		1,767	-	1,767	976
Travel expenses		2,250	-	2,250	3,816
Development of information leaflets		-	-	-	523
Conference costs		-	-	-	1,681
Rent and service charges		23,908	-	23,908	13,300
Insurance		748	-	748	992
Water rates		2,347	-	2,347	-
Electricity		1,803	-	1,803	221
Repairs and maintenance		219	-	219	324
Telephone		1,873	-	1,873	2,599
Stationery and postage		6,815	-	6,815	5,990
Computer expenses		1,906	-	1,906	1,763
Sundry expenses		460		460	1,670
Bank charges		12	-	12	12
Subscriptions and publications		1,374	-	1,374	1,520
Staff welfare		411	-	411	597
Depreciation		3,452	-	3,452	3,929
Loss on disposal of assets		-	-	-	1,120
		188,184	**1,431**	**189,615**	**163,007**
3. Management and Administration					
Staff costs	4	19,512	-	19,512	19,066
Depreciation		384	-	384	437
Reporting Accountants' fees		2,297	-	2,297	1,806
Legal fees		260	-	260	221
Consultancy fees		1,400	-	1,400	-
Meeting expenses		314	-	314	456
Admin travel expenses		-	-	-	185
Management fees		122	-	122	94
		24,289	**-**	**24,289**	**22,265**

4. Staff Costs

	2005	2004
	£	£
Salaries	134,709	113,560
Social security costs	12,692	10,988
	147,401	**124,548**
	No.	No.
Average number of employees	8	8

5. Surplus

The operating surplus is stated after charging:

	2005	2004
	£	£
Depreciation	3,836	4,365

6. Taxation

No liability arises to U.K. corporation tax in the light of the company's charitable status.

7. Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2004	**9,545**	**9,509**	**19,054**
Additions	147	2,541	**2,688**
At 31 March 2005	**9,692**	**12,050**	**21,742**
Depreciation			
At 1 April 2004	**3,985**	**6,572**	**10,557**
Charge for year	2,080	1,756	**3,836**
At 31 March 2005	**6,065**	**8,328**	**14,393**
Net Book Value			
At 31 March 2005	**3,627**	**3,722**	**7,349**
At 31 March 2004	5,560	2,937	8,497

12. Analysis of Net Assets by Funds

	Unrestrict.	*Restricted*	**Total**
	£	£	£
Fixed Assets	7,349	-	**7,349**
Current Assets			
Debtors	3,927	-	**3,927**
Cash at bank	136,331	234	**136,565**
Liabilities			
Creditors	(3,723)	-	**(3,723)**
Net Assets	**143,884**	**234**	**144,118**

13. Obligations under Operating Leases

The following operating lease payments are committed to be paid within one year:

	2005	**2004**
	£	£
Expiring - within one year	-	9,500

14. Liability of Members

The company is limited by guarantee with the liability of each member limited to £10. The company has 6 members.

8. Debtors: Amounts falling due within one year

	2005	2004
	£	£
Rent (Deposit)	1,900	1,900
Training Fees	250	174
Prepayments		
Consultancy fees	1,400	-
Insurance	377	360
	3,927	**2,434**

9. Creditors: Amounts falling due within one year

	2005	2004
	£	£
Creditors	1,000	98
Accruals	2,723	2,256
Credit card	-	645
	3,723	**2,999**

10. Directors' Remuneration and Expenses

The directors receive no remuneration for their services. During the year, one director was reimbursed expenses to the value of £112 (2004 - £94).

11. Explanation of Funds

The various funds are held for the following purposes:

Unrestricted

General Fund - to support the general activities of the charity.

Restricted

International Day of Disabled Fund - grant from Glasgow City Council to sponsor the printing costs of the first publication produced by the charity's creative writing group.

Befriending Volunteer Fund - grant obtained from the Unemployed Voluntary Action Fund to finance the recruitment costs and training of volunteers. This fund was opened and closed during the year ended 31 March 2004.

Befriending Events Fund - comprising:

(a) donation to finance organised events for befrienders and befreindees; and

(b) grant from Voluntary Action Fund to finance the recruitment, recognition and retention of volunteers.