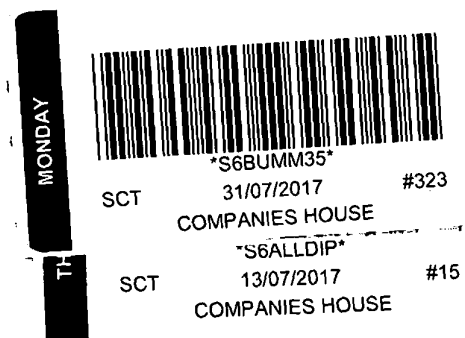


C-House



Epilepsy Connections
Report and Financial Statements
for the year ended 31 March 2017

Charity number: SC030677
Company number: SC212813



Epilepsy Connections

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Epilepsy Connections

Legal and Administrative Information

Charity name	Epilepsy Connections	
Charity registration number	SC030677	
Company registration number	SC212813	
Directors	Rev Vincent Byrne Judy Cochrane Fiona Cruickshanks Ian Dickson Jean Alcock Pamela Parker Christine McGarvey John Bradley Dr Maria Oto Andrew Lindsay	Resigned 30 September 2016 Resigned 20 March 2017 Appointed 1 October 2016
Company secretary	Jean Alcock	Resigned 20 March 2017
Registered office	109 Douglas Street Glasgow G2 4HB	
Principal office	100 Wellington Street Glasgow G2 6DH	
Website address	www.epilepsyconnections.org.uk	
Independent examiner	Alan Cunningham, C.A. Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF	

Epilepsy Connections
Directors' Annual Report
for the year ended 31 March 2017

The Directors present their report and the financial statements of the charity for the year ended 31 March 2017.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

The Directors serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

Appointment of Directors

New Directors are appointed at the discretion of the Board. All directors serve on a voluntary basis. There is no fixed term for Directorships. The Board strives to maintain a balance in terms of gender, age, geographical location (in the areas in which Epilepsy Connections operates) and ethnicity. Experience of epilepsy is preferred although is not essential.

When a vacancy arises, a skills audit is carried out to indicate any gaps. An open recruitment and selection process follows using equality and diversity good practice, as for all staff and other volunteer vacancies. Successful candidates are required to comply with Epilepsy Connections' Conflict of Interest Policy and Procedures.

New directors are required to complete a standard induction programme to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, staff and volunteers, in addition to clarifying their statutory responsibilities as directors of a company limited by guarantee and as trustees of a charity.

Organisational structure

The Board of Directors and its sub committees are responsible for the overall direction and administration of the charity. The Executive Director is responsible for all operations and oversees the team of 12 staff. Over the last year, under staff supervision, 44 volunteers supported the work of the charity.

Charity management

The Board of Directors meets regularly throughout the year and is kept informed of the financial position of the organisation and management issues by reports received from the Executive Director and from sub-committees reporting from time to time.

Risk management

The Directors assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of those reviews.

Epilepsy Connections

Directors' Annual Report for the year ended 31 March 2017

OBJECTIVES AND ACTIVITIES

Epilepsy Connections' key objective is to promote the welfare of people with epilepsy in Scotland. Our vision is of a society in which everyone with epilepsy is living to their full potential.

Epilepsy is a common, non-communicable neurological disease that affects 1 person in 97 in Scotland. Epilepsy can affect anyone, of any age and from any walk of life and often requires life-long medical treatment. The spectrum of epilepsy is wide. Some people experience occasional, mild seizures; others experience frequent, debilitating and in some cases life-threatening seizures that are resistant to treatment. The course of the disease is as unpredictable as the seizures that characterise it.

Although up to two thirds of people with epilepsy may have their seizures controlled by medication, the impact of epilepsy goes far beyond diagnosis, treatment and management of seizures. Epilepsy can have a devastating impact on physical, psychological and emotional wellbeing, educational achievement and employment prospects, relationships, and independence.

Epilepsy is often poorly understood by the general public; this can lead to ill-informed and inappropriate assumptions about people with epilepsy that can create barriers to inclusion.

As a consequence of the above and other factors, including the frequency and severity of seizures, the degree to which treatment is successful, fear of seizures, the presence of other limiting conditions and personal circumstances, people with epilepsy can find their wellbeing and life choices compromised.

Epilepsy needs are numerous, complex and diverse. To achieve optimum wellbeing, people with epilepsy need accurate diagnosis and the right treatment. To recognise and work towards their potential and to engage fully with the community, they need information and support to live with their condition and opportunities to develop the skills, confidence and resilience they need to live as well as possible. People with epilepsy also need safe and inclusive environments.

The main activities we undertake to achieve our key objective and work towards achieving our vision are:

- 1. Developing and delivering a range of community-based information and support services to people with epilepsy, their families, friends and carers, and the professionals who work with them.**

Epilepsy Connections delivers a range of community-based services which are designed to meet local epilepsy-related needs and to complement and supplement current statutory provision. Services include:

- Information about epilepsy in user-friendly formats, and support to set information in the context of individual circumstances (i.e. family, education, employment) to help people make informed decisions.
- Self-management support on a one-to-one and group basis to enable people with epilepsy to build the knowledge and skills they need to effectively manage epilepsy and its impact.
- Bilingual, culturally-sensitive information and support for people living with epilepsy in ethnic minority communities.
- Formal and informal counselling interventions to support people with epilepsy and their families and carers to manage their emotional response to epilepsy and its impact.

Epilepsy Connections

Directors' Annual Report for the year ended 31 March 2017

- Liaison with schools, employers, social work and housing departments, and benefits agencies on behalf of individuals and families affected by epilepsy to develop understanding of epilepsy and its impact, and improve outcomes in individual cases.
- Befriending Service, linking adults isolated by epilepsy with trained volunteers to access social and leisure opportunities, and reduce loneliness.
- Epilepsy training for those with a professional or personal interest in epilepsy. Training includes specific modules in respect of epilepsy and employment, epilepsy and older people, epilepsy and learning disability, and training packages for staff in residential settings.
- Epilepsy awareness education programmes for schools communities to help create safe and supportive learning environments.
- Activities and events that address a range of information and support needs, encourage personal development and provide informal opportunities for participants to build resilience and reduce loneliness by developing their own support networks e.g. gardening at Epilepsy Connections' allotment; Friends Connected social groups for adults; social and leisure opportunities families affected by childhood epilepsy; education and support groups; stress management sessions; epilepsy and memory workshops.

2. Raising awareness of the diversity and complexity of epilepsy needs and working with statutory, voluntary and independent agencies to address them.

By developing networks of support with statutory, voluntary and independent agencies we can work towards our objective of ensuring that people living with epilepsy have access to the services they require, and that partner agencies and the wider community have a better understanding of epilepsy. Working informally with partners raises awareness of epilepsy and its impact and supports good practice in the care of people affected by epilepsy. The wide range of agencies we work with reflects the diversity and complexity of epilepsy-related need. Examples include:

- Fieldworkers provide outpatient clinic support in Greater Glasgow & Clyde, Forth Valley and Ayrshire & Arran, and at the William Quarrier Scottish Epilepsy Centre.
- Fieldworkers support health and social care professionals caring for people with epilepsy in primary care settings including GPs, practice nurses, community psychiatric nurses, occupational therapists and community addiction teams.
- We work with housing and welfare rights agencies.
- Our Schools Project liaises with schools to ensure epilepsy awareness education programmes relate to the current curriculum and meet their learning and timetabling needs.
- The service delivery team works with a range of third sector organisations to ensure individuals and families have access to appropriate information, support and care, liaising on individual casework and delivering staff training.
- We link with agencies working with minority ethnic communities.
- From time to time we work with partners (including Epilepsy Action, Lifelink, Braveheart) to deliver one-off events e.g. conferences, information days.
- We contribute to the work of the National Advisory Committee on Neurological Conditions to improve epilepsy services for adults, to the Scottish Paediatric Epilepsy Network to improve epilepsy services for children, and to the work of the Scottish Parliament's Cross Party Group on Epilepsy.

Epilepsy Connections

Directors' Annual Report for the year ended 31 March 2017

- We are active members of national and international umbrella bodies, the Scottish Epilepsy Consortium and the International Bureau for Epilepsy; and are members of the ALLIANCE and the Neurological Alliance of Scotland.
- 3. **Involving epilepsy service users in the processes of planning, delivering, monitoring and evaluating our services.**

People affected by epilepsy contribute to Epilepsy Connections' work at strategic level as Directors and as members of our People's Forum. Membership of the People's Forum is open to people affected by epilepsy (i.e. people who have epilepsy, parents, carers) who use our services. The Forum was established to provide feedback to the Board on aspects of our activities and to contribute to service development. Over time, Forum members have become more involved in awareness raising work, in representing the lived experience of epilepsy to policy and decision makers, and contributing to the development of more effective health and social care services for people with epilepsy.

At operational level, people affected by epilepsy contribute as volunteer befrienders, supporting social and leisure events including gardening sessions at the allotment, Friends Connected events and children's activities, taking part in conferences and information days. A significant proportion of volunteers have personal experience of epilepsy.

We ask people who use our services to provide feedback in a number of ways:

- Pre and post activity questionnaires are completed by all participants in sessional activities, training sessions and Schools Project education programmes.
- Self-assessment methods e.g. questionnaires, phone interviews.
- Informal feedback.

ACHIEVEMENTS AND PERFORMANCE

Epilepsy Connections' work this year helped improve the welfare of people with epilepsy by supporting people to be active in the management of their condition, and to build on the resources they already have to develop the skills and confidence they need to live as well as possible with their condition and its impact. We also helped create safer, more epilepsy-friendly environments at home, school and work, and in the wider community, supporting people to have access to the same opportunities as everyone else.

Epilepsy Connections

Directors' Annual Report for the year ended 31 March 2017

Our main objectives in relation to service delivery have been to expand service provision to other geographical areas whilst maintaining and developing existing services in Greater Glasgow & Clyde and Forth Valley.

Building on a pilot project completed last year, we set up a new Epilepsy Fieldwork Service in Ayrshire and Arran in September 2016 with initial funding from our reserves. By 31 March 2017, and with 1 full time Epilepsy Fieldworker in post, office and meeting spaces had been identified and relationships established with key Health and Social Care Partnership and Third Sector Interface colleagues in all 3 local authorities in the area. As a consequence of the positive outcomes achieved through partnership working between our staff and epilepsy specialist nursing colleagues in other areas, our Epilepsy Fieldworker was invited to work alongside the local epilepsy specialist nurse to provide clinic-based support. Fifty six new referrals were received between September 2016 and March 2017, reflecting issues and themes that affect people with epilepsy in other areas in which we work including but not limited to social isolation; welfare reform; access / public transport issues; and lack of understanding of the wider impact of epilepsy. Two memory workshops were delivered, and several support group meetings were well attended.

With regard to developing existing services, we used funding from our reserves to complete and evaluate a pilot project to test the Friends Connected model of peer support in the Falkirk area. The pilot proved successful and Friends Connected Falkirk is now established on a permanent basis within the Forth Valley Fieldwork Service. Two volunteers undertook comprehensive training to enable them to support group events. We are currently testing the model in the Clackmannanshire area.

In partnership with NHS Forth Valley Area Pharmaceutical Committee and community pharmacies, we rolled out last year's pilot project to raise awareness of our services and make them more accessible to hard-to-reach people with epilepsy by offering fieldwork appointments in community pharmacy consulting rooms. Over the year we worked with 16 community pharmacies in the Stirling area.

We accepted an invitation to join the Department of Work and Pensions (DWP) Personal Independence Payment (PIP) Scotland Forum, an initiative designed to facilitate feedback about the customer experience of the PIP application process. As part of our contribution to the PIP Forum we produced a "Condition Insight Report" on the impact of epilepsy on daily life. This is now the key information source on epilepsy for ATOS personnel involved in PIP assessments.

With support from People's Forum members, our "Strategies on Stress" (SOS) workshop was reviewed and comprehensively revised to better meet the needs of people with epilepsy.

Staff and volunteers working in existing and new services provided a wide range of information, support and self-management services, addressing the spectrum of epilepsy-related need and making a real difference to the lives of individuals and families living with epilepsy. During the reporting period:

- The Fieldwork Team received and actioned a total of 492 new referrals (341 in Glasgow; 95 in Forth Valley and 56 in Ayrshire and Arran) in addition to ongoing casework.
- 22 people received person-centred counselling.
- Our Welfare Rights advisor supported 56 claimants to apply for disability benefits.
- 19 adults isolated by epilepsy were supported by the Volunteer Befriending Team.

Epilepsy Connections
Directors' Annual Report
for the year ended 31 March 2017

- 8 -10 people regularly attended epilepsy education and support meetings held throughout the year in Falkirk and Alloa covering topics including Fire Safety, Power of Attorney, and Healthy Lifestyles.
- 13 people grew their own fruit and vegetables at our allotment.
- 51 people with epilepsy and their carers attended memory workshops for adults.
- 19 people with epilepsy attended confidence building workshops.
- 15 - 20 adults attended Friends Connected activities in Glasgow every month.
- 8 - 10 adults attended Friends Connected activities in Falkirk every 2 months.
- 10 - 18 children with epilepsy and their parents and siblings attended outings to Blair Drummond Safari Park, The Experience Go Karting, indoor bowling, sledging and the annual trip to the panto.

General epilepsy awareness sessions enhance understanding of epilepsy and related issues, promote positive attitudes and behaviour towards people with epilepsy and help create safe and welcoming environments. In-depth training on the wider implications of a diagnosis of epilepsy and recognising and managing seizures improves standards of care. Over the last year we delivered epilepsy awareness sessions and epilepsy-related training programmes as follows:

- 427 health and social care staff, voluntary organisation staff and unpaid carers attended epilepsy awareness and/or rescue medication training.
- 2,211 young learners and 334 teachers and staff including student and probationary teachers took part in epilepsy awareness education sessions in primary and secondary schools in the Greater Glasgow & Clyde area.
- Epilepsy Awareness presentations were made to teachers and staff in 2 schools in the Forth Valley area.

We raised public awareness of epilepsy in a range of ways including:

- Delivering introductory epilepsy awareness sessions to Job Centre staff in Stirling; Braveheart Walk Leaders; staff and volunteers and Falkirk and District Mental Health Association.
- Attending events to ensure policy makers and practitioners are aware of epilepsy issues e.g. health and social care integration events, local voluntary sector events in Glasgow, Stirling and Falkirk, and Ayr.
- Hosting information stalls at a range of venues and events including Ability Fest, a Brain Injury Awareness Day event, and ALLIANCE network meetings.
- Launching our Twitter account with epilepsy facts and details of our services, activities and events.
- Working with other epilepsy groups to advance the work of Epilepsy Consortium Scotland.
- Taking part in a global social media campaign to celebrate International Epilepsy Day.

Epilepsy Connections

Directors' Annual Report for the year ended 31 March 2017

The People's Forum held 4 meetings during the year; welcoming 3 new members. Forum members helped run Epilepsy Connections' stall at Ability Fest, contributed to the review of our SOS workshop, and attended ALLIANCE networking events and Cross Party Group on Epilepsy meetings at the Scottish Parliament. However, the main work during the year was the development of a leaflet called "Our Message to MSPs". This will highlight ways in which Members of the Scottish Parliament can help to improve the provision of medical and ancillary support services across the country. An accompanying sheet, "Questions to ask your Elected Members", designed to help individuals when speaking to elected representatives is also in preparation. Preparation of both documents is nearing completion.

Volunteers

Volunteers contribute to the work of Epilepsy Connections in service delivery and strategic roles. Over the last year volunteers contributed around 3,000 hours of their time as well as their diverse work and life experience, valuable skills and knowledge, and enthusiasm and commitment to support our work. Our Befriending Service is entirely dependent on the contribution of volunteer befrienders. Volunteers also contribute to supporting the delivery of children's activities, Friends Connected in Glasgow and Forth Valley, providing language support, and helping at the allotment. Our People's Forum is made up of volunteers.

This represents significant value to Epilepsy Connections and those who benefit from our activities, and also to our funders. We value and appreciate our volunteers' contribution, which enriches the life of the organisation and without which we would be unable to offer the level and scope of services currently available.

Our commitment to offering a high level and standard of support to volunteers was recognised by the re-accreditation of the Quality in Befriending Award for another 3 year period.

Governance review

The Board continued to work towards the conclusion of the governance review with the updating of the Memorandum and Articles of Association.

Epilepsy Connections
Directors' Annual Report
for the year ended 31 March 2017

FINANCIAL REVIEW

Per the Statement of Financial Activities on page 12, the charity reported Net Income (i.e. surplus) for the year of £2,335 (2016 - surplus £4,482). At 31 March 2017, the charity held total funds of £354,905 of which £51,680 related to Restricted Funds.

Principal funding sources

The charity's activities and developments are dependent upon funding from a wide range of sources. Around 75% of funding comes from statutory sources - Health Boards and Councils. During the year, all existing sources of ongoing funding were maintained.

To help us to keep our commitment to sustaining and developing our services, Epilepsy Connections trialled the use of a fundraising consultancy firm. Funds raised through this source enabled us to increase the capacity of fieldwork services in Greater Glasgow & Clyde and Forth Valley, and added value to the Befriending Service through the provision of additional external training for staff and volunteers. Funds were also secured towards salary costs incurred by the new Ayrshire & Arran Fieldwork Service.

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 six months of unrestricted expenditure. Excluding Designated Funds of £115,563 per Note 18, the charity's unrestricted reserves at 31 March 2017 per the General Fund on page 12 amounted to £186,050 which was acceptable to the Directors.

The Designated Development Fund represents funds set aside to enhance, extend and strengthen activities not funded by current income streams including the provision of training outwith Greater Glasgow & Clyde, welfare rights advice, counselling and the development of services in Ayrshire and Arran. At 31 March 2017, the Designated Development Fund amounted to £115,563.

PLANS FOR FUTURE PERIODS

Epilepsy Connections remains committed to the provision of accessible services for people with epilepsy, their families and carers, and those who support them, and we aim to maintain and develop our existing services. In particular we aim to establish a new service that will build on the self-management support we currently provide to offer intensive, person-centred programmes to adults isolated by epilepsy who require longer term support to develop sustainable strategies to improve and maintain their wellbeing. With funding recently awarded by the Scottish Government's Better Breaks Short Breaks Fund, we look forward to offering another short break at Ardentenny Outdoor Education Centre for families affected by childhood epilepsy. To raise awareness of epilepsy and of our work, we will continue to attend relevant events and to develop our online presence and activity.

Epilepsy Connections
Directors' Annual Report
for the year ended 31 March 2017

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also Directors of Epilepsy Connections for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner

The Directors recommend that Alan Cunningham, C.A., a partner in Alexander Sloan, Chartered Accountants, remains in office as independent examiner until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Directors on 5 July 2017 and signed on their behalf by



Jean Alcock
Director

Epilepsy Connections

Independent Examiner's Report to the Directors on the Unaudited Financial Statements of Epilepsy Connections.

I report on the financial statements of Epilepsy Connections for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of Directors and examiner

The charity's Directors (who are also directors of the company for the purpose of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("2006 Accounts Regulations"). The charity's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept 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 seeks explanations from the Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations; and

to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Alan Cunningham, C.A.
Partner

Alexander Sloan
Chartered Accountants

Date: 5 July 2017

38 Cadogan Street
Glasgow
G2 7HF

Epilepsy Connections
Statement of Financial Activities
(incorporating Income and Expenditure Account)
for the year ended 31 March 2017

		Unrestricted			2017	2016
		General	Designated	Restricted	2017	2016
		funds	funds	funds	Total	Total
Notes		£	£	£	£	£
Income from:						
Donations and statutory funding	2	266,303	-	38,067	304,370	317,707
Charitable activities	3	17,483	-	41,311	58,794	26,205
Other trading activities	4	35	-	-	35	202
Investment income	5	983	-	-	983	768
Other income	6	200	-	-	200	1,000
Total income		<u>285,004</u>	<u>-</u>	<u>79,378</u>	<u>364,382</u>	<u>345,882</u>
Expenditure on:						
Raising funds		(1,034)	(10,966)	-	(12,000)	(9,462)
Charitable activities	7	(275,109)	(18,933)	(56,005)	(350,047)	(331,938)
Total expenditure		<u>(276,143)</u>	<u>(29,899)</u>	<u>(56,005)</u>	<u>(362,047)</u>	<u>(341,400)</u>
Net income/(expenditure)						
before transfers between funds		8,861	(29,899)	23,373	2,335	4,482
Transfers between funds		(2,373)	2,373	-	-	-
Net movement in funds		<u>6,488</u>	<u>(27,526)</u>	<u>23,373</u>	<u>2,335</u>	<u>4,482</u>
Reconciliation of funds						
Total funds brought forward		<u>179,562</u>	<u>144,701</u>	<u>28,307</u>	<u>352,570</u>	<u>348,088</u>
Total funds carried forward		<u>186,050</u>	<u>117,175</u>	<u>51,680</u>	<u>354,905</u>	<u>352,570</u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 26 form an integral part of these financial statements.

Epilepsy Connections

Balance Sheet as at 31 March 2017

		2017		2016	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		1,612		-
Current assets					
Debtors	14	4,024		68,289	
Cash at bank and in hand		356,788		292,061	
		<u>360,812</u>		<u>360,350</u>	
Liabilities					
Creditors: amounts falling due within one year	15	<u>(7,519)</u>		<u>(7,780)</u>	
Net current assets			353,293		352,570
Net assets			<u>354,905</u>		<u>352,570</u>
The funds of the charity					
Unrestricted funds					
General funds	17		186,050		179,562
Designated funds	18		117,175		144,701
Restricted funds	19		<u>51,680</u>		<u>28,307</u>
Total charity funds			<u>354,905</u>		<u>352,570</u>

The Directors' statements required by Sections 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 15 to 26 form an integral part of these financial statements.

Epilepsy Connections

Balance Sheet (continued)

Directors' statements required by Sections 475 (2) and (3) for the year ended 31 March 2017

In approving these financial statements as Directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2017 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the year then ended in accordance with the requirements of Sections 393 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act.2006 relating to small companies.

The financial statements were approved by the Board on 5 July 2017 and signed on its behalf by



Christine McGarvey
Director



Ian Dickson
Director

Registered number: SC212813

The notes on pages 15 to 26 form an integral part of these financial statements.

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard 102 (FRS 102) (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS 102.

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Directors in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the fund.

1.3. Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4. Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

1.5. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.6. Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.7. Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

1.8. Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.9. Investment income

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

1.10. Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

1.11. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.12. Raising Funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies and investment management costs.

1.13. Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

1.14 Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Directors are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

1.15. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.16. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

All tangible fixed assets costing in excess of £2,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
Computer	- 33% straight line

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Notes to the Financial Statements for the year ended 31 March 2017

2. Donations

	2017	2016
	£	£
Donations	15,206	9,519
NHS Greater Glasgow & Clyde	250,432	250,432
Stirling Council	2,616	2,616
Falkirk Council	3,500	3,924
Forth Valley NHS Board	22,836	22,836
Income Tax on Gift Aid	-	1,098
Fundraising	9,780	27,282
	<u>304,370</u>	<u>317,707</u>

3. Charitable activities

	2017	2016
	£	£
Bank of Scotland Foundation	11,500	-
AMW Charitable Trust	6,000	-
Miss I. F. Harvey's Charitable Trust	2,000	-
James Weir Foundation	3,000	-
Miss E. C. Hendry's Charitable Trust	750	-
Garfield Weston Foundation	5,000	-
Cruden Foundation	500	-
JTH Charitable Trust	500	-
Saints and Sinners Club	800	-
Bellahouston Bequest Fund	2,000	-
The RS MacDonald Charitable Trust	11,261	10,074
Hugh Fraser Foundation	3,000	3,000
Training fees	11,155	11,885
Expenses Reimbursed	1,328	1,246
	<u>58,794</u>	<u>26,205</u>

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Notes to the Financial Statements for the year ended 31 March 2017

4. Other trading activities

2017	2016
£	£
Room Hire	
35	202
<u>35</u>	<u>202</u>

5. Investment income

2017	2016
£	£
Interest received	
983	768
<u>983</u>	<u>768</u>

6. Other income

2017	2016
£	£
Other Income	
200	1,000
<u>200</u>	<u>1,000</u>

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

7. Costs of charitable activities

	2017 £	2016 £
Project Delivery - Staff costs	222,941	227,239
Project Delivery - Employer's NIC	15,840	17,022
Staff pension costs	1,516	133
Project Delivery - Other direct costs	35,031	17,317
Payroll services	1,920	1,300
Printing, postage and stationery	11,472	8,877
Telephone	2,170	2,860
Computer costs	4,845	5,714
Staff training and expenses	858	1,061
Library	108	39
Property and resources costs	35,443	36,295
Consultancy fees	2,697	2,052
Legal and professional	5,653	1,213
General expenses	1,013	1,345
Repairs and maintenance	1,040	1,452
Subscriptions	991	1,487
Depreciation	761	262
Governance costs (Independent Examiner's fee)	5,748	6,270
	<u>350,047</u>	<u>331,938</u>

8 Independent Examiner's Remuneration

	2017 £	2016 £
Independent Examination fee	5,748	6,270
	<u>5,748</u>	<u>6,270</u>

9. Net income/(expenditure) for the year

	2017 £	2016 £
Net income is stated after charging:		
Depreciation and other amounts written off tangible assets	761	262
Independent Examiner's remuneration	<u>5,748</u>	<u>6,270</u>

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

10. Employees

Number of employees

The numbers of employees during the year were:

	2017 Number	2016 Number
Average number of staff employed (Head count)	<u>11</u>	<u>11</u>

Employment costs

	2017 £	2016 £
Wages and salaries	222,941	227,239
Social security costs	15,840	17,022
Other pension costs	1,516	133
	<u>240,297</u>	<u>244,394</u>

There were no employees who received remuneration of over £60,000 in the period.

	2017 £	2016 £
Remuneration, comprising gross salaries, Employer's National Insurance and Employer's pension contributions of key management personnel.	<u>67,361</u>	<u>71,122</u>

11. Directors' emoluments

No Director nor any persons connected to them received emoluments or any reimbursement of expenses during the year. See also Note 20.

12. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £1,516 (2016 - £133).

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

13. Tangible fixed assets	Fixtures, fittings and equipment £	Computer £	Total £
Cost			
At 1 April 2016	13,935	26,130	40,065
Additions	301	2,072	2,373
At 31 March 2017	<u>14,236</u>	<u>28,202</u>	<u>42,438</u>
Depreciation			
At 1 April 2016	13,935	26,130	40,065
Charge for the year	76	685	761
At 31 March 2017	<u>14,011</u>	<u>26,815</u>	<u>40,826</u>
Net book values			
At 31 March 2017	<u>225</u>	<u>1,387</u>	<u>1,612</u>

14. Debtors	2017 £	2016 £
Other debtors	3,110	67,393
Prepayments and accrued income	914	896
	<u>4,024</u>	<u>68,289</u>

15. Creditors: amounts falling due within one year	2017 £	2016 £
Accruals and deferred income	<u>7,519</u>	<u>7,780</u>

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fund balances at 31 March 2017 as represented by:				
Tangible fixed assets	-	1,612	-	1,612
Current assets	192,970	115,563	52,279	360,812
Current liabilities	(6,920)	-	(599)	(7,519)
	<u>186,050</u>	<u>117,175</u>	<u>51,680</u>	<u>354,905</u>

17. Unrestricted General Funds

	1 Apr '16	Income	Expenditure	Transfers	31 Mar '17
	£	£	£	£	£
General Fund	179,562	285,004	(276,143)	(2,373)	186,050
	<u>179,562</u>	<u>285,004</u>	<u>(276,143)</u>	<u>(2,373)</u>	<u>186,050</u>

Purposes of General Funds

General Fund

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

18. Unrestricted Designated Funds

	1 Apr '16	Expenditure	Transfers	31 Mar '17
	£	£	£	£
Assets Fund	-	(761)	2,373	1,612
Development Fund	144,701	(29,138)	-	115,563
	<u>144,701</u>	<u>(29,899)</u>	<u>2,373</u>	<u>117,175</u>

Purposes of Designated Funds

Assets Fund

The Assets Fund represents the net book value of the charity's fixed assets.

Development Fund

The Development Fund represents funds set aside to enhance, extend and strengthen activities not funded by current income streams including the provision of training outwith Greater Glasgow & Clyde, welfare rights advice, counselling and the development of services in Ayrshire and Arran.

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

19. Restricted funds

	1 Apr '16 £	Income £	Expenditure £	31 Mar '17 £
Children's Fund	12,882	3,672	(3,548)	13,006
Befriending Fund	-	15,550	(2,702)	12,848
Forth Valley Project Fund	15,425	48,656	(38,255)	25,826
Ayrshire and Arran Fieldwork Service Fund	-	11,500	(11,500)	-
	<u>28,307</u>	<u>79,378</u>	<u>(56,005)</u>	<u>51,680</u>

Purposes of restricted funds

Children's Fund

Funds received to finance work for the benefit of children with epilepsy.

Befriending Fund

Funds received to support the charity's Befriending Service.

Forth Valley Project Fund

Funds received to finance the provision of fieldwork and clinical liaison services in the Forth Valley area.

Ayrshire and Arran Fieldwork Service Fund

Funds received from Bank of Scotland Foundation towards the employment costs of a fieldworker engaged in the charity's Ayrshire and Arran project.

20. Related party transactions

There are no related party transactions which require disclosure.

21. Transition to FRS 102 SORP 2015

The financial statements for the year ended 31 March 2016 were prepared in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015) and the related Statement of Recommended Practice: Accounting and Reporting by Charities. Given the withdrawal of the Financial Reporting Standard for Smaller Entities, the financial statements for the year ended 31 March 2017 have been prepared in accordance with the Financial Reporting Standard 102 and the related Statement of Recommended Practice: Accounting and Reporting by Charities. Whilst this has resulted in additional disclosures, there has been no change to the previously reported surplus or closing reserves.

Epilepsy Connections

Notes to the Financial Statements for the year ended 31 March 2017

22. Statement of Financial Activities for the year ended 31 March 2016

	Unrestricted General funds £	Designated funds £	Restricted funds £	2016 Total £
Income from:				
Donations	277,614	-	40,093	317,707
Charitable activities	13,115	-	13,090	26,205
Other trading activities	202	-	-	202
Investment income	768	-	-	768
Other income	1,000	-	-	1,000
Total income	<u>292,699</u>	<u>-</u>	<u>53,183</u>	<u>345,882</u>
Expenditure on:				
Raising funds	(9,462)	-	-	(9,462)
Charitable activities	(280,371)	(14,613)	(36,954)	(331,938)
Total expenditure	<u>(289,833)</u>	<u>(14,613)</u>	<u>(36,954)</u>	<u>(341,400)</u>
Net income/(expenditure)	2,866	(14,613)	16,229	4,482
Transfers between funds	315	-	(315)	-
Net movement in funds	3,181	(14,613)	15,914	4,482
Reconciliation of funds				
Total funds brought forward	176,381	159,314	12,393	348,088
Total funds carried forward	<u>179,562</u>	<u>144,701</u>	<u>28,307</u>	<u>352,570</u>

Under Charities Statement of Recommended Practice (FRS 102), comparatives for each class of funds are required for each line on the Statement of Financial Activities (SOFA). The note above illustrates the SOFA for the year to 31 December 2015.