

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 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](mailto:info@epilepsymersey.org.uk) Web address [www.epilepsymersey.org.uk](http://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
	£	£
<b>Net income</b>	24,221	135,420
Unrestricted Revenue Funds available for the general purposes of the charity	173,085	148,864
<b>Total Funds</b>	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 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	40,833	-	<b>40,833</b>	141,072
Investments	A4	174	-	<b>174</b>	47
<b>Total income</b>	<b>A</b>	<b>41,007</b>	<b>-</b>	<b>41,007</b>	<b>141,119</b>
<b>Expenditure on:</b>					
Charitable activities	B2	16,786	-	<b>16,786</b>	5,699
<b>Total expenditure</b>	<b>B</b>	<b>16,786</b>	<b>-</b>	<b>16,786</b>	<b>5,699</b>
<b>Net income for the year</b>		<b>24,221</b>	<b>-</b>	<b>24,221</b>	<b>135,420</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>24,221</b>	<b>-</b>	<b>24,221</b>	<b>135,420</b>
<b>Net movement in funds</b>		<b>24,221</b>	<b>-</b>	<b>24,221</b>	<b>135,420</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		148,864	-	<b>148,864</b>	13,444
<b>Total funds carried forward</b>		<b>173,085</b>	<b>-</b>	<b>173,085</b>	<b>148,864</b>

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
<b>Net resources available to fund charitable activities</b>	<b><u>24,221</u></b>	<b><u>135,420</u></b>

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>
	<b>173,085</b>	<b>-</b>	<b>173,085</b>	<b>148,864</b>
<b>Closing revenue funds</b>	<b><u>173,085</u></b>	<b><u>-</u></b>	<b><u>173,085</u></b>	<b><u>148,864</u></b>

**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 £
<b>Income</b>		
Income from operations	40,633	141,072
Investment income		
Interest receivable	174	47
<b>Gross income in the year before exceptional items</b>	<b>41,007</b>	<b>141,119</b>
<b>Gross income in the year including exceptional items</b>	<b>41,007</b>	<b>141,119</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>16,786</b>	<b>5,699</b>
<b>Net income before tax in the financial year</b>	<b>24,221</b>	<b>135,420</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>24,221</b>	<b>135,420</b>
<b>Retained surplus for the financial year</b>	<b>24,221</b>	<b>135,420</b>

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

<b>Total charity funds</b>			<u><b>173,085</b></u>	<u><b>148,864</b></u>
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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
<b>At 30 September 2020</b>	<b>173,085</b>	<b>148,864</b>

#### 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)
	<b>173,085</b>	<b>-</b>	<b>-</b>	<b>173,085</b>

  

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

#### 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	
		£	£	
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	148,864	24,221	-	173,085
<b>Total unrestricted and designated funds</b>	<b>148,864</b>	<b>24,221</b>	<b>-</b>	<b>173,085</b>
<b>Total charity funds</b>	<b>148,864</b>	<b>24,221</b>	<b>-</b>	<b>173,085</b>

## 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
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	41,007	(16,786)	-	24,221
	<b>41,007</b>	<b>(16,786)</b>	-	<b>24,221</b>

#### 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 £
<b>Donations and gifts from individuals</b>				
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	-
<b>Total donations and gifts from individuals</b>	<b>17,908</b>	<b>-</b>	<b>17,908</b>	<b>6,174</b>

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

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

### 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
<b>Total investment income</b> A4	<b>174</b>	<b>-</b>	<b>174</b>	<b>47</b>

## 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
<b>Total direct spending</b>	<b>14,849</b>	<b>-</b>	<b>14,849</b>	<b>4,013</b>

### 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
	£	£	£	£
<b>Administrative overheads</b>				
Postage	38	-	38	-
Stationery and printing	-	-	-	-
Equipment, repairs, expenses and maintenance	1,211	-	1,211	1,011
<b>Support costs before reallocation</b>	<b>1,249</b>	<b>-</b>	<b>1,249</b>	<b>1,011</b>
<b>Total support costs - Current Year</b>	<b>1,249</b>	<b>-</b>	<b>1,249</b>	<b>1,011</b>

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
<b>Total Governance costs</b>	<b>688</b>	<b>-</b>	<b>688</b>	<b>675</b>

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	<b>B2a</b>	14,849	-	<b>14,849</b>	<b>4,013</b>
Total support costs	<b>B2d</b>	1,249	-	<b>1,249</b>	<b>1,011</b>
Total Governance costs	<b>B2e</b>	688	-	<b>688</b>	<b>675</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>16,786</b>	<b>-</b>	<b>16,786</b>	<b>5,699</b>

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	<b>B2a</b>	4,013	-	<b>4,013</b>
Total support costs	<b>B2d</b>	1,011	-	<b>1,011</b>
Total Governance costs	<b>B2e</b>	675	-	<b>675</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>5,699</b>	<b>-</b>	<b>5,699</b>