

The Charity Registration Number is :- 504366

Mersey Region Epilepsy Association

Report and Accounts

30 September 2022

Mersey Region Epilepsy Association

Report and accounts for the year ended 30 September 2022

Contents

| | Page |
|---|-------------|
| Charity information | 1 |
| Trustees' Annual Report | 1 |
| Statement of directors' responsibilities | 6 |
| Independent Accountant's Report | 7 |
| <i>Funds Statements:-</i> | |
| Statement of Financial Activities | 9 |
| Movements in funds | 10 |
| Income and Expenditure account | 11 |
| Balance sheet | 12 |
| Notes to the accounts | 13 |

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

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

Reference and administrative details

The charity name.

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

The charity's areas operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

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

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

The trustees are all individuals.

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

PO Box 1348

Warrington,

WA4 9UB

Telephone 07795345280

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

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

Guleed Nuh Rashid Adan

Peter Dixon (Treasurer)

Simon Sean Keller (Chair)

Susannah Jean Keller

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

Guleed Nuh Rashid Adan

Peter Dixon

Simon Sean Keller

Susannah Jean Keller

All the trustees are also members of the charity.

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Objects and activities of the charity

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

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

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

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

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

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

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

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

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

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

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

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

Attendees:

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

Apologies:

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

1: Welcome and introduction to your new trustees

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

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

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

3: Chairman's report for the year

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

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

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

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

4: Finances

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

5: Tribute to David Renison

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

6: Questions

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

7: 'A Tattyfalarious Friendship'

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

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Bankers

HSBC, Stanley Road, Bootle, L20 3DX

Financial review

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

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

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

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

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

Policies on reserves.

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

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

Olivia Higgins

Member of Chartered Certified Accountants

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

Mersey Region Epilepsy Association

Trustees' Annual Report for the year ended 30 September 2022

Statement of Trustees' Responsibilities

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

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

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

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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

Mersey Region Epilepsy Association

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

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

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

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

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

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

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

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

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

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

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

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

Mersey Region Epilepsy Association

Independent Examiner's Statement, Report and Opinion

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

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

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

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

the financial statements do not accord with those records; or

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Olivia Higgins - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____ 2023

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

Statement of Financial Activities for the year ended 30 September 2022

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

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

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

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

All activities derive from continuing operations

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

All activities derive from continuing operations

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

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

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

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

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

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

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

Revenue accumulated funds

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

Summary of funds

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

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

Unrestricted Funds

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

Designated Funds

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

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

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

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

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

Simon Keller

Trustee

Approved by the board of trustees on _____ 2023

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

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

The charity is a public benefit entity.

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

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

Fund Accounting

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

There are no endowment funds.

2 Remuneration and payments to Trustees and persons connected with them

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

3 Trustees' expenses

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

4 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|----------|------|------|
| | £ | £ |
| Accruals | 600 | 600 |

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2022

5 Income and Expenditure account summary

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

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

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

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

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

Mersey Region Epilepsy Association

Notes to the Accounts for the year ended 30 September 2022

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

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

9 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

10 Ultimate controlling party

The charity is under the control of its legal members.

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

Mersey Region Epilepsy Association

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

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

11 Donations, Grants and Legacies

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

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

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

Mersey Region Epilepsy Association

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

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

Mersey Region Epilepsy Association

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

13 Expenditure on charitable activities - Direct spending

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

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

14 Support costs for charitable activities

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

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

All the expenditure in the prior year was unrestricted.

Administrative overheads

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

Mersey Region Epilepsy Association

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

15 Other Expenditure - Governance costs

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

All the expenditure in the prior year was unrestricted.

16 Total Charitable expenditure

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

All the expenditure in the prior year was unrestricted.

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