

REGISTERED COMPANY NUMBER: SC163987 (Scotland)
REGISTERED CHARITY NUMBER: SC000067

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
EPILEPSY ACTION SCOTLAND**

Azets Audit Services
Chartered Accountants
Statutory Auditor
Titanium 1
King's Inch Place
Renfrew
PA4 8WF

EPILEPSY ACTION SCOTLAND

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EPILEPSY ACTION SCOTLAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The directors have pleasure in presenting the annual report together with the audited accounts for the year ended 31 March 2025.

The Board of Trustees are the directors. Each one volunteers to support the work of Epilepsy Scotland by providing governance and their individual skill sets to the organisation. They are responsible for the strategic management and oversight of the charity, in accordance with, amongst other things, our Articles of Association and OSCR guidance.

The day-to-day operations and management are delegated to the Chief Executive, Lesslie Young, who manages a team of twenty, at year end.

The Board thanks all the above, our members and volunteers, for their excellent work and support in another challenging but successful year.

The accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Articles of Association, and the provision of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2022).

INTRODUCTION

This directors' report aims to provide an accurate picture of what Epilepsy Scotland does, who does it and how it does it. They also want to illustrate the impact Epilepsy Scotland's service provision has on those who live with epilepsy. There is a separate, accessible impact report available which further illustrates our work in 2024/25 available on our website.

Epilepsy remains one of the most common serious neurological conditions in the world. People of all ages can develop epilepsy regardless of gender, ethnic background, sexuality, ability, or social group. Epilepsy Scotland works with people living with epilepsy either because they have the diagnosis or because they live with or care for someone who does.

With circa 80,000 people living with epilepsy, their families, and carers, living in Scotland, Epilepsy Scotland endeavours to promote and support their basic needs. A person, whether newly diagnosed with epilepsy, living with a well-managed epilepsy or one that is difficult to manage, has the following basic needs: to access and receive quality healthcare including diagnosis, education, community and social care services and employment; to have access to high quality and current information, advice, and support, and to live a life free from stigma. We lobby for improved healthcare in an increasingly crowded and competitive arena especially now, when the time waiting for a confirmed diagnosis, a routine appointment to see a specialist, and getting life-saving medications is getting unacceptably longer and more difficult.

We know epilepsy and its impact continue to be grossly misunderstood and underestimated. The messaging Epilepsy Scotland provides is so often diluted because of its inclusion, by others, in general neurological services. Epilepsy remains chronically under resourced in the NHS, neglected by policymakers, hidden, and ignored by the public. We continue to work relentlessly to correct all that, but progress is frustratingly slow.

The work we do, the support we offer, needs to be consistent in quality, substance and sustainable. We work diligently to try to maintain the quality and substance, but the sustainability is so reliant on funding of all descriptions. So much of which is out with our control. That situation is not sustainable or acceptable. The introduction of the rise in employers NI contributions is the perfect example. A sudden, unexpected increase in expenditure which provides no benefit at all to our service users or enhancement to any existing service. However, service users need and deserve to know the support they need is there and can be relied upon. Those who provide the vital services need to know their employment is secure. The wellbeing of both depends on financial support which is increasingly difficult to secure. The level of stability is being eroded to the detriment of all; the person living with epilepsy, the employee and the organisation.

Statutory services such as social services, GPs, social care, specialist nurses are regularly referring people living with epilepsy to us because they do not have the resources, human or financial, thinking we have an abundance of both. Nothing is further from the truth. We are working at capacity in all areas of our business. It is also important to note whilst referrals increase no supporting funding is being offered.

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With a total staff complement of 20 for the period covered in this report, the amount, quality and consistency of the work and support provided by a relatively small number of dedicated people is outstanding.

Demand for every service provided is much greater than last year and continues to rise. The main reason for this across-the-board increased demand, continues to be the cost-of-living crisis. However, that rise in demand is not mirrored by an increase in secured funding.

Because of external pressure and the demand for funding we are not able to grow our staffing complement to meet existing never mind growing demand.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Epilepsy Scotland continues to work to overcome the significant and widespread lack of understanding of epilepsy and the disproportionate injustice still experienced by many living with epilepsy and/or associated conditions. We endeavour to achieve this by:

- administering to the needs of individuals with epilepsy and associated conditions,
- campaigning to advance healthcare focusing on epilepsy, to a gold standard level,
- improving wellbeing,
- raising awareness of epilepsy and associated conditions,
- accessing high quality education and appropriate support as well as providing information, education, guidance, advice, support, and professional training.

Epilepsy Scotland's aims remain unchanged despite the increasingly difficult and challenging environment we operate in. They are:

- To influence public policy, practice, and opinion to improve the lives of people living with epilepsy and/or associated conditions (thereafter referred to as epilepsy).
- To provide consistent, high-quality services, support, and information.
- To sustain an effective, supportive, and financially secure organisation.

Aim 1:

To influence public policy, practice, and opinion to improve the lives of people living with epilepsy.

Objectives - we endeavour to do this by:

- working in collaboration, where possible, with a wide range of statutory and voluntary agencies and other stakeholders to ensure the needs of people living with epilepsy are included in policy development and service design.
- identifying, agreeing, and lobbying for the implementation of high standards of care and support for people living with epilepsy in Scotland.
- facilitating innovative and integrated epilepsy practices being developed and shared across Scotland.
- raising awareness of epilepsy and related issues amongst target audiences and the wider community.
- creating opportunities to involve people affected by epilepsy in our own and with other organisations.
- working to enable informed decision making and a positive approach to dealing with epilepsy in all areas of our work.
- ensuring the information we provide, is accurate and fulsome.
- challenging direct and indirect discrimination in relation to epilepsy.

Strategic Outcome: People living with epilepsy will experience reduced stigma, discrimination, inequality, and injustice. They will have increased and improved access to services, enabling them to lead full and active lives.

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FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

Aim 2:

To provide consistent, high-quality services, support, and information.

Objectives - we endeavour to do this by:

- delivering our own services, education, and information, evidenced as high quality.
- creating opportunities to involve people living with epilepsy in our own and with other organisations.
- ensuring the information we provide, is accurate and fulsome.
- enabling informed decision making and a positive approach to dealing with epilepsy in all areas of our work.
- challenging direct and indirect discrimination in relation to epilepsy.

Strategic Outcome: People living with epilepsy will have access to high quality services, greater accessibility to fair employment, improved quality of life and reduction in poverty.

Aim 3:

To sustain an effective, supportive, and financially secure organisation.

Objectives - we will do this by:

- enabling and supporting everyone involved in the organisation to understand and implement our strategic aims and objectives.
- ensuring our organisational processes are transparent and afford accountability.
- ensuring we maintain best practice in personnel, financial and administrative systems in line with national policy and current legal requirements.
- allocating resources for training of staff and volunteers.
- implementing, developing, and maintaining sound financial and administration systems.
- having and/or developing multiple income streams to sustain our activities.

Strategic Outcome: Epilepsy Scotland will be a sustainable organisation delivering high quality services which work to meet the needs of people affected by epilepsy.

Achievements and performance

Epilepsy Scotland is the national organisation representing people living with epilepsy in Scotland. We have been supporting people with epilepsy since 1954. With between eight and thirteen new diagnoses per day; that growing group of people and their families, friends, school friends, teachers, colleagues are why we are here and why we do what we do. We have been and continue to be a people led business. We recognise those people constitute very different audiences and we know what we provide and how we provide it, must be tailored to them. We must maintain our standards and reflect our values. Achieving our aims has been made more difficult than ever by a combination of factors. The obvious financial pressures on everyone. The absence of understanding by statutory bodies of the collective value of the third sector and what it provides. The assumption by so many that charities can/or should provide all services free of charge even when they are business to business. That is not a sustainable model for business so why should it be for a charity.

By continuing to keep people at the centre of our planning, engaging with a wide variety of stakeholder groups, and exploring the possibility of partnership working we will more easily achieve our aims and objectives and aspirations. To continue to develop our services and support where all those involved feel valued and supported, to enable them to contribute individually and collectively to improving the quality of life for those we represent is paramount.

People living with epilepsy need continuity of support in the services we provide, especially when added layers of stress, isolation and poverty are imposed. All services, which of course means members of the Epilepsy Scotland team are there to provide that essential support. The people we represent remain central to everything we do.

EPILEPSY ACTION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

Securing the longevity of Epilepsy Scotland is vital. Our two main income generating streams, fundraising, and training, have been significantly impacted. Our fundraising team has gone through change as the demands on their expertise and the challenges they face have increased significantly.

As a responsible and caring employer, we take the health and wellbeing of our employees very seriously. We have retained the hybrid model of working although in response to service user comment we have altered the ratio from 50/50 to 60/40. This has enabled a return to more face-to-face engagement. We still have regular contact with our teams when working from home. This helps to maintain the team spirit. It also allows us to ensure they are well and coping with any pressures, personal and professional.

Our own people too, have been kept at the centre of everything we have done and continue to do.

This is a brief summary of our work in the fiscal year 2024-2025.

Fundraising

Highlights

- 70th Anniversary celebrations - hosting the ball and achieving more than the initial target. Bringing together supporters to celebrate the charity and all we have achieved. This also secured longevity of support from current donor base, including giving and event committee
- Challenge events - the team have sustained the income from Challenge events from the previous year and demonstrates the demand for our supporters to take part in this type of event. Using this information, we can plan to increase challenges and associated income.
- Receiving circa £172k in legacy giving with grateful thanks to those who have donated to us through gifts in their Will.

Challenges

- Staffing - Trust and Foundation role being vacant for 4 months of the year plus induction time. One staff member on maternity leave with no replacement of support hours for 10 months of the year. The impact being resources from other areas of the business being diverted to fulfil obligations to the current funders. Delays in being able to apply for opportunities or missed opportunities. Having a knock-on effect into Financial Year 2025/26 with the wellbeing team a prime example of job insecurity until funding is secured.
- Dwindling memberships and payroll giving - Income from Payroll giving has dropped by 29% and Memberships have dropped by 38%. Refreshing the offering of both income streams will be a priority in 2025/26.
- Demand for the same funds is increasing within Trusts and Foundations which makes securing funding much more difficult.

Training

So much of what we do is based on public understanding of epilepsy. For those living with the condition the quality of their day-to-day life is dependent on how well others understand their condition and the impact it can have. We have made great progress but there is still so much to do. Our training provision aims to address that in many ways. We provide training for professional care providers, schools, retail outlets, parents, and carers, employers as well as other professions. This has not changed. However, we have:

- maintained our client base and
- realised an increase in individual participants in per capita online, and face-to-face training.

Our clients increasingly book last minute and in smaller numbers because they are experiencing the same challenges as we are.

The reality though is in these straitened times, training is still not seen as an investment but solely as a cost. This is to the detriment of the vulnerable person the client is supporting but also to our business.

Services

The teams working to improve the day-to-day quality of life for those we support, physically, emotionally, mentally, and financially have worked tirelessly to continue the existing high level of support. However, demand is increasing at an unprecedented level and our capacity to meet that demand is restricted by the difficulty in accessing the appropriate amount of funding. This is all compounded by the increasing complexity of the demand.

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ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

Some achievements in services have been:

- Welfare Rights Team continue to support people in need of financial assistance. In respect of payments secured for participants because of the knowledge of the Welfare Rights Team is over £1 million for the financial year 2024/5.
- Participants Journey has been installed within the Services Team so that a participant who is supported by one service can now move between departments and services to offer the best tailored support for the participant. This has now led to smoother journey and no longer a reliance on one particular service offered.
- Residential weekend for Youth Services. The last financial year was the first time that Youth Services delivered two different Residential weekends based on the needs of the participants. The first weekend was an Activity Weekend at Dalguise which was an incredible success for the young people who attended. This also led to feedback from parents who took up the opportunity of "respite" for the weekend and we are aware that one such couple went to Paris, and it was their first time abroad since having their child. The second weekend was a craft weekend at Netherurd Garden House, in the Scottish Borders. With these two opportunities, the Youth Services Team supported nearly 30 young people to experience the opportunity for a weekend away with Epilepsy Scotland.

Challenges

- Cuts to statutory services are financially and practically impacting on Epilepsy Scotland. There are significant delays with appointments to Neurology leading to an impact on the mental health of participants. Combine this with a reduction in statutory mental health provision which in turn is leading to participants being reliant on emotional support from our finite resource. An example of this would be the access to our supported Counsellor is a relative short period of waiting (less than one month). Access to similar support via statutory services is at least one year.

Policy and external affairs

The work of the Policy team has always been and continues to be an integral part of how Epilepsy Scotland supports those we represent.

This is a small snapshot of some successes and achievements celebrated in 2024/25.

The challenges to all services continue to increase on all fronts. Demand. Capacity. Funding. The impact of these individually and collectively is immense and is felt at every level. The impact is felt operationally, financially, and emotionally by service users and services providers alike.

In the current climate third sector organisations must look to the future and make decisions on how the needs of those they represent will evolve in the coming years. With so many unknowns, combined with the constant challenge securing adequate funding, forward thinking and planning is incredibly difficult, yet it must be done. Changing with the times is the key to success but adds a layer of difficulty and challenge to all areas of service provision.

Challenges and change in the voluntary sector are ever present but none greater than those we face now and will continue to face. The biggest challenge of all has been the apparently never-ending period of what is rapidly becoming the persistent but unacceptable level of uncertainty: socially, economically, and politically, the third sector must work with. All without allowing the organisation and what it does, to stagnate. So, every aspect of what we do will become more difficult. The key has always been preparedness but that is increasingly difficult with so few constants to rely upon. Yet we must continue to try.

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ACHIEVEMENTS AND PERFORMANCE

It has been a frustration that some Trusts seemed to focus on new services, at times to the detriment of existing services/projects which can be evidenced as benefiting the service users hugely. Innovation is a healthy essential in every business and Epilepsy Scotland will not abandon the introduction of new services despite the challenges, as to do so would ultimately mean the organisation standing still. But equally important is consistency and stability. Those we support live with uncertainty daily because of their condition(s) so to be able to offer them consistency and stability in at least one area of their life is something we strive to do. We would urge Trusts to consider being more open to receiving requests for funding to continue existing projects to provide the consistency and stability our service users need.

A combination of Epilepsy Scotland's hard work and the generosity of those considering us in their wills resulted in a high level of reserves and ensuring our financial security. However, underlying that much valued legacy income, we continue to work with a deficit budget. Unfortunately, the results of our hard work, good practice and the generosity of those kind people so often worked against us when applying to trusts. The rationale for this decision making not only contradicts the legal obligation of all charities to ensure we maintain the business as a going concern but is difficult to understand. Accepting innovation is good and exciting, what works well and can be evidenced as working well, should not be side-lined as it provides much needed stability and confidence. We must and can evidence need and demonstrate benefit because we cannot simply stand still. We must evolve as demand and needs change, especially now.

We believe the strength of our organisation and services is our people. To continue to improve the work we do, we invest in in-house training to continue to build resilience in our team and our business albeit using different mediums. We celebrate successes and ensure staff are aware they and the work they do, individually and collectively are valued. By developing them as individuals and as teams who understand the importance of working to that shared goal, we are confident Epilepsy Scotland can provide and achieve more.

This, as ever, is not an exhaustive list but one that should illustrate the diversity and the quality of the work we have been doing in very challenging times.

FINANCIAL REVIEW

Financial position

The number of people Epilepsy Scotland supports is growing constantly. Their needs are becoming more varied and complex. The complexity of challenge and need is manifesting itself differently and through multi-layers of crises. This is impacting the person living with epilepsy and in many cases those who care for and/or support them. How we support all these individuals is changing out of necessity and with an awareness of the urgency required.

The charity incurred an operating deficit of £53,431 (2024: surplus of 202,150) in the year and made investment gains of £nil (2024: £7) during the year. Legacies received during the year amounted to £172,249 (2024: £421,393) without which the operating deficit in the current year would have been £225,680 (2024: £219,243).

The principal sources of income include training, fundraising, donations, and statutory funding. All these sources are now and are likely to be significantly compromised for the foreseeable future.

The Statement of Financial Activities is at page 14 and details the financial results for the year ended 31 March 2025. The Balance Sheet at page 15 details the financial position as at the year-end date.

Reserves policy

It is the policy of the charity to maintain the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') at a level sufficient to support the current activities of the charity for three months in the event of a significant drop in income. At present the charitable company has £660,185 (2024 £701,443) unrestricted free reserves.

Going concern

Epilepsy Scotland is currently in a more stable financial position and the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements. There are no material uncertainties about the charity's ability to continue as a going concern.

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FUTURE PLANS

Epilepsy Scotland will continue to provide services of the highest possible quality in every aspect of our work. The organisation possesses a wealth of knowledge, experience, and enthusiasm which we will continue to utilise to the full.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company, who are also the charity trustees under charity law, are appointed by the membership. The appointment and removal of directors are set out in the Articles of Association. The maximum number of directors is 16 and out of that:

- no more than 12 and no less than 9 shall be charity trustees who have been elected/appointed under clauses 75 and 76 (or deemed to have been appointed under clause 74) ("member trustees"); and
- no more than 4 shall be charity trustees who were co-opted under the provisions of clauses 79 and 80.

The minimum number of charity trustees is 9.

On appointment, the directors are provided with relevant information and training including provision of information about the company and a discussion of their role with the company secretary.

Key management remuneration

In the year under review the directors consider that the directors and the Chief Executive were the key management personnel.

The key management personnel have the authority and responsibility for directing and controlling, running and operating the charity on a day-to-day basis.

The remuneration policy for all employees is to match the skills, experience and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base.

Risk management

Risk Review continues to be an important agenda item for the directors, identifying the many risks the charity faces, recording responses and actions and allocating responsibility for these. By ensuring managers review risks and report these to the directors for review, action is in place to manage and mitigate the identified risks. Risk management has therefore become an ongoing programme during which this review will be periodically examined in line with the types of risks identified to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC163987 (Scotland)

Registered Charity number

SC000067

Registered office

48 Govan Road
Glasgow
G51 1JL

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Trustees

There are twelve trustees:

Dr S Duncan - Chair (appointed as Chair on 12.12.2020)

Mr. G Loan Vice Chair - resigned 15.04.25

Mr R Murray - Finance, Risk and Audit Committee lead

Mr R Bennet

Dr R Roberts - resigned 14.09.24

Mr B Hislop - resigned 14.04.25

Mr D White

Dr A McLellan

Mrs D Carter

Mr M Sturrock - resigned 24.02.25

Mr M Shanks

Company Secretary

Mrs L A Young

Auditors

Azets Audit Services

Chartered Accountants

Statutory Auditor

Titanium 1

King's Inch Place

Renfrew

PA4 8WF

Solicitors

BTO Solicitors LLP

48 St Vincent Street

Glasgow

G2 5HS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

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AUDITORS

Azets Audit Services will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on and signed on its behalf by:



.....
Dr S Duncan - Trustee

13 SEPT 2025

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EPILEPSY ACTION SCOTLAND

Opinion

We have audited the financial statements of Epilepsy Action Scotland (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EPILEPSY ACTION SCOTLAND

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EPILEPSY ACTION SCOTLAND

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, and determined that the most significant are those that relate to the form and content of the financial statements such as the accounting policies and the Charities SORP (FRS102).

We assessed how the charity is complying with these frameworks by observing the oversight of those charged with governance, the culture of honesty and ethical behaviours and a strong emphasis placed on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

We assessed the susceptibility of the charity financial statements to material misstatement, including how fraud might occur, by making an assessment of the key fraud risks to charity, and the manner in which such risks may occur in practice, based on our previous knowledge of the charity, as well as an assessment of the current business environment.

Based on this understanding, we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered higher, we performed audit procedures to address each identified fraud risk, including management override of controls. These procedures included testing manual journals and were designed to provide reasonable assurance that the financial statements were free from fraud or error. We evaluated the design and operational effectiveness of controls put in place to address the risks identified, or that otherwise prevent, deter and detect fraud.

In addition, our audit procedures included enquiring of management concerning actual and potential litigation and claims, and performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. We addressed the fraud risk in relation to revenue recognition by testing completeness and cut off of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

As with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance, and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
EPILEPSY ACTION SCOTLAND**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

William Vernall

William Vernall BA CA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Titanium 1
King's Inch Place
Renfrew
PA4 8WF

Date: 13/9/25.....

EPILEPSY ACTION SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	550,726	218,429	-	769,155	1,023,087
Charitable activities	6					
Training & Services		53,234	-	-	53,234	71,182
Other trading activities	4	96,407	-	-	96,407	30,655
Investment income	5	<u>15,011</u>	<u>-</u>	<u>-</u>	<u>15,011</u>	<u>5,661</u>
Total		<u>715,378</u>	<u>218,429</u>	<u>-</u>	<u>933,807</u>	<u>1,130,585</u>
 EXPENDITURE ON						
Raising funds	7	251,704	-	-	251,704	186,111
Charitable activities	8					
Training & Services		218,118	289,091	-	507,209	512,767
Helpline & Communications		119,317	-	-	119,317	158,779
Policy & External Affairs		<u>109,008</u>	<u>-</u>	<u>-</u>	<u>109,008</u>	<u>70,778</u>
Total		<u>698,147</u>	<u>289,091</u>	<u>-</u>	<u>987,238</u>	<u>928,435</u>
 Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
 NET INCOME/(EXPENDITURE)						
Transfers between funds	19	<u>17,231</u> <u>(67,715)</u>	<u>(70,662)</u> <u>70,662</u>	<u>-</u> <u>(2,947)</u>	<u>(53,431)</u> <u>-</u>	<u>202,157</u> <u>-</u>
Net movement in funds		<u>(50,484)</u>	<u>-</u>	<u>(2,947)</u>	<u>(53,431)</u>	<u>202,157</u>
 RECONCILIATION OF FUNDS						
Total funds brought forward		<u>898,533</u>	<u>-</u>	<u>87,577</u>	<u>986,110</u>	<u>783,953</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>848,049</u></u>	<u><u>-</u></u>	<u><u>84,630</u></u>	<u><u>932,679</u></u>	<u><u>986,110</u></u>

The notes form part of these financial statements

EPILEPSY ACTION SCOTLAND

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	15	187,864	-	84,630	272,494	284,667
CURRENT ASSETS						
Debtors	16	137,949	-	-	137,949	118,118
Cash at bank and in hand		<u>679,067</u>	<u>-</u>	<u>-</u>	<u>679,067</u>	<u>767,599</u>
		817,016	-	-	817,016	885,717
CREDITORS						
Amounts falling due within one year	17	(156,831)	-	-	(156,831)	(184,274)
		<u>660,185</u>	<u>-</u>	<u>-</u>	<u>660,185</u>	<u>701,443</u>
NET CURRENT ASSETS						
		<u>660,185</u>	<u>-</u>	<u>-</u>	<u>660,185</u>	<u>701,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>848,049</u>	<u>-</u>	<u>84,630</u>	<u>932,679</u>	<u>986,110</u>
NET ASSETS						
		<u>848,049</u>	<u>-</u>	<u>84,630</u>	<u>932,679</u>	<u>986,110</u>
FUNDS						
	19					
Unrestricted funds					848,049	898,533
Endowment funds					<u>84,630</u>	<u>87,577</u>
TOTAL FUNDS						
					<u>932,679</u>	<u>986,110</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

Susan Duncan 13 SEPT 2025

.....
S Duncan - Trustee

R Murray

.....
R Murray - Trustee

The notes form part of these financial statements

EPILEPSY ACTION SCOTLAND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(102,070)</u>	<u>154,446</u>
Net cash (used in)/provided by operating activities		<u>(102,070)</u>	<u>154,446</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,473)	-
Sale of fixed asset investments		-	452,515
Interest receivable		<u>15,011</u>	<u>5,661</u>
Net cash provided by investing activities		<u>13,538</u>	<u>458,176</u>
Change in cash and cash equivalents in the reporting period			
		(88,532)	612,622
Cash and cash equivalents at the beginning of the reporting period		<u>767,599</u>	<u>154,977</u>
Cash and cash equivalents at the end of the reporting period		<u>679,067</u>	<u>767,599</u>

The notes form part of these financial statements

EPILEPSY ACTION SCOTLAND

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(53,431)	202,157
Adjustments for:		
Depreciation charges	13,646	15,648
Losses on investments	-	(7)
Interest receivable	(15,011)	(5,661)
Increase in debtors	(19,831)	(35,617)
Decrease in creditors	<u>(27,443)</u>	<u>(22,074)</u>
Net cash (used in)/provided by operations	<u>(102,070)</u>	<u>154,446</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank and in hand	<u>767,599</u>	<u>(88,532)</u>	<u>679,067</u>
	<u>767,599</u>	<u>(88,532)</u>	<u>679,067</u>
Total	<u>767,599</u>	<u>(88,532)</u>	<u>679,067</u>

EPILEPSY ACTION SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC163987, and has no share capital. The liability of each member in the event of winding up is limited to £1.

The charity's registered number is SC000067.

The registered office is 48 Govan Road, Glasgow, G51 1JL.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2022)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for 12 months from date of signing these financial statements. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Expenditure

Costs relating to raising funds and charitable activities are charged to the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure.

Direct costs are attributed to the appropriate category of resources expended in the Statement of Financial Activities, with support costs allocated over the activities with reference to direct salary costs charged to the relevant activity.

Raising funds expenditure are costs attributable to the fund raising activities of the charity.

Charitable activities are costs of delivering the services directly in meeting the objects of the charity. Support costs represent those costs incurred in support of expenditure on the objects of the charity.

Governance costs, a category within Support Costs, are costs attributable to compliance with statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- over 50 years
Improvements to property	- over 50 years
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

EPILEPSY ACTION SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds

Unrestricted funds are held for the furtherance of the charity's objectives and are expendable at the discretion of the trustees.

Designated funds

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose; this designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds

Monies given by the donor where a restriction has been placed on the use thereof, or the restriction arises from the conditions of an appeal, etc are deemed to be restricted funds, in that they may only be expended for the specified purpose or in furtherance of a particular aspect of the objects of the charity.

Endowment funds

Endowment funds represent monies given to the charity to enhance the capital thereof. These funds are being released to unrestricted funds in line with the depreciation incurred on the assets acquired.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Trade, other debtors and accrued income to include legacies receivable are recognised at the settlement amount due.

Cash and cash equivalents

Cash and cash equivalents includes cash, bank and deposit accounts with a short term of maturity, being three months or less, from opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, other creditors, bank loans and accruals are normally recognised at their settlement amount.

Operating leases

Rental applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market value. The Statement of Financial Activities includes net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. DONATIONS AND LEGACIES		2025	2024
		£	£
Trust Income		380,973	389,037
Donations		215,933	212,657
Legacies		<u>172,249</u>	<u>421,393</u>
		<u>769,155</u>	<u>1,023,087</u>
4. OTHER TRADING ACTIVITIES		2025	2024
		£	£
Fundraising events		85,755	20,012
Other income		<u>10,652</u>	<u>10,643</u>
		<u>96,407</u>	<u>30,655</u>
5. INVESTMENT INCOME		2025	2024
		£	£
Interest receivable		<u>15,011</u>	<u>5,661</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2025	2024
		£	£
Charitable activities income	Activity		
	Training & Services	<u>53,234</u>	<u>71,182</u>
7. RAISING FUNDS			
Raising donations and legacies		2025	2024
		£	£
Staff costs		110,966	101,961
Direct costs - other		63,229	20,868
Support costs		<u>77,509</u>	<u>63,282</u>
		<u>251,704</u>	<u>186,111</u>

In addition to receiving funds through donations and legacies, our fundraising staff are also actively involved in securing funds from other sources including events and trust fundraising to support charitable activities.

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Training & Services	313,548	193,661	507,209
Helpline & Communications	72,632	46,685	119,317
Policy & External Affairs	<u>67,384</u>	<u>41,624</u>	<u>109,008</u>
	<u>453,564</u>	<u>281,970</u>	<u>735,534</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	403,681	425,052
Other costs	<u>49,883</u>	<u>53,455</u>
	<u>453,564</u>	<u>478,507</u>

10. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	68,899	8,610	77,509
Training & Services	172,146	21,515	193,661
Helpline & Communications	41,499	5,186	46,685
Policy & External Affairs	<u>36,999</u>	<u>4,625</u>	<u>41,624</u>
	<u>319,543</u>	<u>39,936</u>	<u>359,479</u>

Support costs, included in the above, are as follows:

Management

	Raising donations and legacies £	Training & Services £	Helpline & Comms £
Wages	36,638	91,541	22,067
Property Costs	9,332	23,315	5,621
Operating costs	18,063	45,131	10,879
Corporate costs	4,866	12,159	2,932
Investment management fees	<u>-</u>	<u>-</u>	<u>-</u>
	<u>68,899</u>	<u>172,146</u>	<u>41,499</u>

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. SUPPORT COSTS - continued

Management - continued

		2025	2024
	Policy & External Affairs £	Total activities £	Total activities £
Wages	19,675	169,921	139,830
Property Costs	5,011	43,279	41,144
Operating costs	9,700	83,773	64,711
Corporate costs	2,613	22,570	39,817
Investment management fees	-	-	1,995
	<u>36,999</u>	<u>319,543</u>	<u>287,497</u>

Governance costs

	Raising donations and legacies £	Training & Services £	Helpline & Comms £
Wages	4,949	12,365	2,981
Auditors' remuneration	1,024	2,559	617
Board meeting costs & expenses	22	56	13
Accountancy fees	925	2,311	557
Legal fees	<u>1,690</u>	<u>4,224</u>	<u>1,018</u>
	<u>8,610</u>	<u>21,515</u>	<u>5,186</u>

		2025	2024
	Policy & External Affairs £	Total activities £	Total activities £
Wages	2,658	22,953	18,887
Auditors' remuneration	550	4,750	4,750
Board meeting costs & expenses	12	103	-
Accountancy fees	497	4,290	4,490
Legal fees	<u>908</u>	<u>7,840</u>	<u>11,475</u>
	<u>4,625</u>	<u>39,936</u>	<u>39,602</u>

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	4,750	4,750
Depreciation - owned assets	<u>13,646</u>	<u>15,648</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no requests from trustees for reimbursement of expenses for the year ended 31 March 2025 nor for the year ended 31 March 2024.

13. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	628,447	611,511
Social security costs	53,939	48,020
Other pension costs	<u>25,135</u>	<u>26,199</u>
	<u>707,521</u>	<u>685,730</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	<u>22</u>	<u>26</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£80,001 - £90,000	<u>1</u>	<u>1</u>

In the year ended 31 March 2025 the key management of the charity comprised the directors, the Director of Operations and Finance and the Chief Executive.

The total employee benefits of key management personnel in the year were £143,449 including pension costs and employer's National Insurance costs (2024: £127,958).

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	767,186	255,901	-	1,023,087
Charitable activities				
Training & Services	71,182	-	-	71,182
Other trading activities	30,468	187	-	30,655
Investment income	<u>5,661</u>	<u>-</u>	<u>-</u>	<u>5,661</u>
Total	<u>874,497</u>	<u>256,088</u>	<u>-</u>	<u>1,130,585</u>
EXPENDITURE ON				
Raising funds	186,111	-	-	186,111
Charitable activities				
Training & Services	221,221	291,546	-	512,767
Helpline & Communications	158,779	-	-	158,779
Policy & External Affairs	<u>70,778</u>	<u>-</u>	<u>-</u>	<u>70,778</u>
Total	<u>636,889</u>	<u>291,546</u>	<u>-</u>	<u>928,435</u>
Net gains on investments	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>
NET INCOME/(EXPENDITURE)	237,615	(35,458)	-	202,157
Transfers between funds	<u>(32,511)</u>	<u>35,458</u>	<u>(2,947)</u>	<u>-</u>
Net movement in funds	205,104	-	(2,947)	202,157
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>693,429</u>	<u>-</u>	<u>90,524</u>	<u>783,953</u>
TOTAL FUNDS CARRIED FORWARD	<u>898,533</u>	<u>-</u>	<u>87,577</u>	<u>986,110</u>

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 April 2024	220,000	283,326	67,924	5,839	577,089
Additions	<u>-</u>	<u>-</u>	<u>1,473</u>	<u>-</u>	<u>1,473</u>
At 31 March 2025	<u>220,000</u>	<u>283,326</u>	<u>69,397</u>	<u>5,839</u>	<u>578,562</u>
DEPRECIATION					
At 1 April 2024	118,800	106,893	62,798	3,931	292,422
Charge for year	<u>4,400</u>	<u>5,667</u>	<u>3,197</u>	<u>382</u>	<u>13,646</u>
At 31 March 2025	<u>123,200</u>	<u>112,560</u>	<u>65,995</u>	<u>4,313</u>	<u>306,068</u>
NET BOOK VALUE					
At 31 March 2025	<u>96,800</u>	<u>170,766</u>	<u>3,402</u>	<u>1,526</u>	<u>272,494</u>
At 31 March 2024	<u>101,200</u>	<u>176,433</u>	<u>5,126</u>	<u>1,908</u>	<u>284,667</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	16,049	24,492
Prepayments and accrued income	<u>121,900</u>	<u>93,626</u>
	<u>137,949</u>	<u>118,118</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	9,714	9,733
Social security and other taxes	14,170	10,919
Other creditors	4,279	3,893
Deferred income	91,453	124,248
Accrued expenses	<u>37,215</u>	<u>35,481</u>
	<u>156,831</u>	<u>184,274</u>

Deferred income relates to monies received during the year in respect of projects that will continue into the next financial year, and as such performance criteria have not been met, as set out below.

During the year, income of £91,453 (2024: £124,248) was deferred, and income of £124,248 (2024: £123,771) was released to the Statement of Financial Activities.

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	5,995	6,676
Between one and five years	<u>6,329</u>	<u>11,901</u>
	<u>12,324</u>	<u>18,577</u>

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	701,443	17,231	(58,489)	660,185
Designated Funds	<u>197,090</u>	<u>-</u>	<u>(9,226)</u>	<u>187,864</u>
	898,533	17,231	(67,715)	848,049
Restricted funds				
Wellbeing Project	-	(21,053)	21,053	-
Welfare Rights Service	-	(3,316)	3,316	-
Youth Services	<u>-</u>	<u>(46,293)</u>	<u>46,293</u>	<u>-</u>
	-	(70,662)	70,662	-
Endowment funds				
Capital Endowment Fund	82,229	-	(2,647)	79,582
Robert Barr Charitable Trust	<u>5,348</u>	<u>-</u>	<u>(300)</u>	<u>5,048</u>
	<u>87,577</u>	<u>-</u>	<u>(2,947)</u>	<u>84,630</u>
TOTAL FUNDS	<u>986,110</u>	<u>(53,431)</u>	<u>-</u>	<u>932,679</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	715,378	(698,147)	17,231
Restricted funds			
Wellbeing Project	92,399	(113,452)	(21,053)
Welfare Rights Service	75,332	(78,648)	(3,316)
Youth Services	<u>50,698</u>	<u>(96,991)</u>	<u>(46,293)</u>
	<u>218,429</u>	<u>(289,091)</u>	<u>(70,662)</u>
TOTAL FUNDS	<u>933,807</u>	<u>(987,238)</u>	<u>(53,431)</u>

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	483,638	237,615	(19,810)	701,443
Designated Funds	<u>209,791</u>	<u>-</u>	<u>(12,701)</u>	<u>197,090</u>
	693,429	237,615	(32,511)	898,533
Restricted funds				
Wellbeing Project	-	(7,017)	7,017	-
Welfare Rights Service	-	4,783	(4,783)	-
Youth Services	<u>-</u>	<u>(33,224)</u>	<u>33,224</u>	<u>-</u>
	-	(35,458)	35,458	-
Endowment funds				
Capital Endowment Fund	84,876	-	(2,647)	82,229
Robert Barr Charitable Trust	<u>5,648</u>	<u>-</u>	<u>(300)</u>	<u>5,348</u>
	<u>90,524</u>	<u>-</u>	<u>(2,947)</u>	<u>87,577</u>
TOTAL FUNDS	<u><u>783,953</u></u>	<u><u>202,157</u></u>	<u><u>-</u></u>	<u><u>986,110</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	874,497	(636,889)	7	237,615
Restricted funds				
Wellbeing Project	96,021	(103,038)	-	(7,017)
Welfare Rights Service	86,777	(81,994)	-	4,783
Youth Services	<u>73,290</u>	<u>(106,514)</u>	<u>-</u>	<u>(33,224)</u>
	<u>256,088</u>	<u>(291,546)</u>	<u>-</u>	<u>(35,458)</u>
TOTAL FUNDS	<u><u>1,130,585</u></u>	<u><u>(928,435)</u></u>	<u><u>7</u></u>	<u><u>202,157</u></u>

EPILEPSY ACTION SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	483,638	254,846	(78,299)	660,185
Designated Funds	<u>209,791</u>	<u>-</u>	<u>(21,927)</u>	<u>187,864</u>
	693,429	254,846	(100,226)	848,049
Restricted funds				
Wellbeing Project	-	(28,070)	28,070	-
Welfare Rights Service	-	1,467	(1,467)	-
Youth Services	<u>-</u>	<u>(79,517)</u>	<u>79,517</u>	<u>-</u>
	-	(106,120)	106,120	-
Endowment funds				
Capital Endowment Fund	84,876	-	(5,294)	79,582
Robert Barr Charitable Trust	<u>5,648</u>	<u>-</u>	<u>(600)</u>	<u>5,048</u>
	<u>90,524</u>	<u>-</u>	<u>(5,894)</u>	<u>84,630</u>
TOTAL FUNDS	<u><u>783,953</u></u>	<u><u>148,726</u></u>	<u><u>-</u></u>	<u><u>932,679</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,589,875	(1,335,036)	7	254,846
Restricted funds				
Wellbeing Project	188,420	(216,490)	-	(28,070)
Welfare Rights Service	162,109	(160,642)	-	1,467
Youth Services	<u>123,988</u>	<u>(203,505)</u>	<u>-</u>	<u>(79,517)</u>
	<u>474,517</u>	<u>(580,637)</u>	<u>-</u>	<u>(106,120)</u>
TOTAL FUNDS	<u><u>2,064,392</u></u>	<u><u>(1,915,673)</u></u>	<u><u>7</u></u>	<u><u>148,726</u></u>

The General Fund represents unrestricted funds after allowing for all designated funds.

Designated funds represent the net book value of tangible fixed assets excluding those assets acquired utilising expendable endowment funds.

Restricted funds in respect of the Wellbeing Project represent funding received to partly fund three Wellbeing Officers, a Wellbeing Manager, a Wellbeing Assistant and the associated costs of delivering their service to participants.

Restricted funds in respect of the Welfare Rights Service represent funding to fund two Welfare Rights Officers, a Welfare Admin Assistant and the associated costs of delivering their service to clients.

EPILEPSY ACTION SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

19. MOVEMENT IN FUNDS - continued

Restricted funds in respect of The Youth Services Project represent funding received to partly fund one Youth Service Co-ordinator, one Youth Service Officer, two Youth Service Workers and the associated costs of delivering their service to participants.

Endowment funds represented funding from the Big Lottery which was received to assist in financing costs incurred in the conversion and extension of the charity's premises allowing for disabled access and increased floor space (see note 21 as to security granted in respect of this funding). Capital Endowment funding was also received in 2008 from the Robert Barr Charitable Trust for the purposes of renovation work to the building.

Transfers between funds

The transfer of £2,947 (2024: £2,947) from the Endowment funds to General Unrestricted funds is in respect of depreciation of assets acquired using these monies.

The transfer of £9,226 (2024: £12,701) from Designated funds to General Unrestricted funds is in respect of the movement in the net book value of the assets over the year under review, excluding those assets covered by the Endowment funds.

The transfer of £70,662 (2024: £35,458) from General Unrestricted funds to restricted funds is to clear shortfalls in funding for these restricted funds.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

21. SECURED FUNDS

The capital grant funding as received in 2006 and 2007 from the Big Lottery Fund is secured by a first ranking security on the freehold buildings of the charitable company.

22. CONTINGENT LIABILITY

A grievance has been raised and the acknowledged accepted process is being followed.