

Brainwave-The Irish Epilepsy Association  
T/A Epilepsy Ireland

Reports and Financial Statements  
for the financial year ended  
31 December 2020

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS**

Ms C. Grieve (Chairperson)  
Mr T. Caravouanos  
Mrs T. Dagge  
Mr M. Dowdall  
Mr P. Fahey  
Ms M. Fitzsimons  
Mr D. Gray  
Mr A. Kealy  
Mr P. Kehoe  
Ms C. O'Dea  
Ms C. Saarsteiner  
Major General V. Savino  
Dr J. Senior

**SECRETARY AND REGISTERED OFFICE**

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**AUDITORS**

Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
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**BANKERS**

Allied Irish Banks plc  
Bank of Ireland  
Permanent TSB  
KBC Bank

**SOLICITORS**

AMOSS Solicitors  
Warrington House,  
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Dublin 2

**CHARITY NUMBER**

CRA (Charities Regulator): 20010553  
CHY (Revenue): 6170

**DIRECTORS' REPORT**

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The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2020.

**OBJECTIVES AND ACTIVITIES**

Established in 1966, Brainwave the Irish Epilepsy Association, trading as Epilepsy Ireland is the national organisation committed to working for, and to meeting the needs of everyone with epilepsy in Ireland and their families and carers. Epilepsy Ireland's vision is to achieve a society where no person's life is limited by epilepsy.

Epilepsy is a common neurological disorder characterised by recurring seizures that affects at least 37,000 people in Ireland. It affects people of all ages, including an estimated 10,000 children under the age of 16. There are an estimated 1,300–2,100 new diagnoses each year in Ireland. Approximately 10,000–15,000 people are living with uncontrolled seizures and for this group in particular, the impact of epilepsy can be long-lasting and significant. It can affect all aspects of a person's life including education, employment, psychological & social functioning, self-esteem and independent living. People with epilepsy must also cope with the physical impact of seizures, the side-effects of medications and for many, the social stigma and economic impact that can be associated with it. There is also an increased risk of mortality associated with epilepsy with an estimated 130 epilepsy-related deaths in Ireland each year. Epilepsy can also have serious psychological, social and economic consequences for families and carers.

2020 was the fourth year of Epilepsy Ireland's 2017-2021 Strategic Plan, in which the organisation is committed to protecting and maintaining existing services and activities, while also developing in new directions to continue to meet the needs of people with epilepsy and their families. The Plan contains 21 strategic objectives, grouped under six overarching aims, which focus on our core areas of work:

- Strategic Aim 1: To provide quality and relevant support, information & advice, meeting the needs of people with epilepsy, their families and carers, professionals and the wider community.
- Strategic Aim 2: To communicate effectively with stakeholders; to raise awareness and to improve public understanding of epilepsy; and to advocate for the rights of those with epilepsy, their families and carers.
- Strategic Aim 3: To provide relevant training and education services to people with epilepsy, their families, and healthcare and other professionals.
- Strategic Aim 4: To undertake, encourage, fund and communicate research into the causes of, cures for, and management of epilepsy and the psychosocial effects of the condition.
- Strategic Aim 5: To support people with epilepsy by raising the funds necessary to ensure the short-term funding requirements and long-term sustainability of the organisation.
- Strategic Aim 6: To operate a stable progressive organisation meeting all regulatory requirements and striving to implement best-practice standards in the areas of governance, organisational quality, human resources and financial management.

The 21 objectives outlined in the Strategic Plan are ambitious and the Directors acknowledge that full implementation presents real challenges, especially in terms of resourcing the objectives in sustainable ways. These challenges were magnified in 2020 because of the Covid-19 pandemic and the focus during the year was shifted to adapting our services and activities to find new ways of meeting our overall aims. The impact of Covid-19 is detailed throughout the Directors' Report and in particular in the Risks & Uncertainties section.

**DIRECTORS' REPORT (CONTINUED)**

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**ACHIEVEMENTS AND PERFORMANCE**

**Strategic Aim 1: To provide quality and relevant support, information & advice, meeting the needs of people with epilepsy, their families and carers, professionals and the wider community.**

At the center of Epilepsy Ireland's mission are the core support services we provide for people with epilepsy and their families. These include one-to-one support, educational programmes, support groups, community and hospital-based outreach services and individual & group-based self-management programmes. Our staff team also develop and coordinate local seminars, family days, workshops and events in addition to producing a range of resources and publications.

Our support services are provided by a team of 11 Community Resource Officers (CROs) based in Dublin, Cork, Galway, Limerick, Kilkenny, Killarney, Tullamore, Letterkenny/Sligo and Dundalk. In addition, services are provided by the National Information Officer and through the Epilepsy Ireland-funded Advanced Nurse Practitioner post at Beaumont Hospital.

The emergence of Covid-19 in early 2020 had a significant impact on our service delivery, in particular the community-based and group-based work that traditionally makes up a large portion of our work annually. In line with public health restrictions, all group events and face to face work was suspended in March and staff were required to work from home.

Immediate priorities were to ensure that our service users were aware that telephone, email (and later virtual) supports remained active and how they could be accessed. Vulnerable or isolated service users, as well as those living alone were prioritised during lockdown. New technologies such as Zoom were adopted to ensure communication was maintained and as the year progressed, online one-to-one supports, events, support groups and outreach became the norm. Social media and video were also used to provide information and support, including on the many queries, challenges and concerns faced by people with epilepsy during the pandemic. Our Epilepsy.ie website became an even more important tool during the year, in particular the Covid-19 mini-site which was updated regularly to inform, provide guidance on mental/ physical wellbeing and answer common queries caused by the pandemic.

While there was a big change in *how* we operated in 2020, there were also significant changes in the nature of issues that presented from members and service users. These included:

- the relationship between epilepsy and Covid-19 (risk of adverse outcomes, seizure risks associated with fever, impact of epilepsy medications on the immune system etc.)
- Responding to seizures and administering first aid/ emergency medication in a socially distant environment
- Access to medical services, concerns over continuity of supply of medications
- The effects of lockdown including increased social isolation which led to a range of mental and physical health implications. This has been a particular concern in a population already more prone to isolation and mental health issues, and through our services, we noted an increase in both the frequency and severity of these issues.
- Risks of unwitnessed seizures, injuries and SUDEP in lockdown/ quarantine and the significant increased anxiety associated with these risks. Increased seizure frequency was commonly reported.
- Closures of services, day-centres and specific therapies were a major concern for families of those with complex epilepsy/ intellectual disability.
- Parents of children with epilepsy make up a large proportion of our service users and specific issues faced by parents included: caring for the child if they contracted Covid-19; monitoring of seizure activity; the impact on the child caused by the loss of routine, homeschooling and its effect on educational and developmental progress.
- The adoption of facemasks created initial concerns regarding their potential impact on breathing - hyperventilation is an established seizure trigger for some people.
- Issues around transport, employment, sleep, changes to routine/structure were also common issues responded to by our services team.

While the cancellation of all community, outreach and group events resulted in a drop in the overall number of service user contacts in 2020 (17,384 compared to 21,821 in 2019), there was a marked increase in individual (one-to-one) contacts with our service. In total, we recorded 11,392 contacts (2019: 9,836) through phone, email and on-line platforms (Zoom, Teams, WhatsApp etc.), highlighting the importance of

## **BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION T/A EPILEPSY IRELAND**

### **DIRECTORS' REPORT (CONTINUED)**

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our service remaining available throughout the crisis. It also reflects a growing need for more personalised and one-to-one support, as noted in previous years.

Group based contacts totaled 5,992 (2019: 9,837), which included educational/ awareness sessions, group self-management and training programmes (includes online and in-person prior to restrictions). As a result of curtailments, we engaged with fewer new service users in 2020 (2,380) compared to the previous year (2,774).

43 local support groups were facilitated with a mix of adult and parent specific groups supported in some regions with a total of 220 people attending (2019: 61 meetings; 493 attendees). 313 people availed of the Living Well With Epilepsy toolkit and accompanying support sessions in 2020 (2019:300). The Living Well with Epilepsy programme is a core element of our service especially for new service users and those with a new diagnosis. The main aim of the service is to help people with epilepsy or parents of children with epilepsy to understand the condition and to provide them with the tools needed to better self-manage epilepsy.

In 2020 the service team facilitated 59 information sessions, events, workshops and seminars (majority online) with 1,053 people attending. These included events on employment issues; well-being & self-care; women and epilepsy; parents' events and joint events with other organisations such as the National Learning Network and Helium Arts. Unfortunately, events such as the National conference and the Family Fun Days were not possible in 2020.

In late 2019, Epilepsy Ireland received funding of €93,000 through the Slaintecare Integration Fund to deliver an education programme for people with a new diagnosis of epilepsy in conjunction with the HSE's epilepsy service. This new service was designed to be delivered in group face-to-face settings and unfortunately was interrupted by Covid-19, requiring a redesign of the project. Live virtual sessions were organised with HSE Epilepsy Specialist Nurses and the project was extended into mid-2021 to enable completion. This project also includes the development, in conjunction with the Department of General Practice at UCC, of a patient-held epilepsy checklist/ consultation guide to maximise primary care appointments and work on this continued during 2020.

We continued to fund a Registered Advanced Nurse Practitioner (RANP) post at Beaumont hospital, which has a focus on services for women with epilepsy. The RANP provides outreach clinics in Beaumont Hospital, the National Maternity Hospital, the Rotunda and Our Lady of Lourdes hospital in Drogheda. The RANP also provides specialised epilepsy advice and support to Epilepsy Ireland CROs and National Information Officer, participates in workshops, talks and seminars and contributes to Epilepsy Ireland's information materials. Early in lockdown, the RANP was redeployed to neurology wards and then moved to support the Epilepsy Nurse Line in Beaumont one day a week. Otherwise, this service continued throughout the year, recording 1,324 service contacts.

We continually review and update our epilepsy information materials. A new resource on Memory & Wellbeing was developed and a number of other resources were updated including our Information Pack for Education professionals, Epilepsy & School, Safety & Seizures, Epilepsy Explained and Epilepsy Treatments.

In addition, work was underway at year end to update the Living Well With Epilepsy toolkit materials. We also began work on developing a new e-learning platform to enable longer-term structured online delivery of key self-management and information resources, while the Epilepsy Ireland App, available for IOS and Android was also undergoing a redevelopment. These projects will be completed in 2021.

**Strategic Aim 2: To communicate effectively with stakeholders; to raise awareness and to improve public understanding of epilepsy; and to advocate for the rights of those with epilepsy, their families and carers.**

Epilepsy Ireland organises or participates in a number of national and international opportunities to communicate with our target audiences and raise awareness of epilepsy.

#### ***International Epilepsy Day 2020***

International Epilepsy Day (#EpilepsyDay) is celebrated annually on the second Monday of February to promote better public understanding of the condition globally. It has been a central component of Epilepsy Ireland's work in raising awareness for many years.

## **BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION T/A EPILEPSY IRELAND**

### **DIRECTORS' REPORT (CONTINUED)**

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International Epilepsy Day 2020 took place on February 10<sup>th</sup> and Epilepsy Ireland's campaign focused on dispelling some of the most common myths that still surround the condition:

- The myth that a spoon should be placed in a person's mouth during a seizure
- The myth that there is only one type of seizure
- The myth that a person should be restrained during a seizure
- The myth that everyone with epilepsy is affected by flashing lights

Taking place pre-Covid, the campaign featured four EI volunteers, Oliver, Debbie, Lorraine & Gerard. Key media appearances included the Irish Independent, Irish Times and RSVP, alongside live appearances on Ireland AM and Newstalk. Social media helped the campaign reach a large audience including 400,000 people on Facebook. In addition, OOH advertising space (e.g. shopping centers, bus shelters) was secured pro-bono around the country for a two-week campaign, bringing epilepsy awareness to an even bigger public audience. We estimate that over 1,000,000 people were reached in total through the campaign, thanks in no small part to our amazing volunteers who fronted the effort.

#### ***Purple Day***

Purple Day® is an international epilepsy awareness day that takes place annually on March 26<sup>th</sup>. In recent years, it has become an integral part of Epilepsy Ireland's awareness raising and fundraising efforts.

Unfortunately, Purple Day 2020 coincided with the beginning of lockdown restrictions in Ireland and plans were hastily changed to move the occasion online. Epilepsy Ireland Patron Rick O'Shea appeared on the Virgin Media 6 o'clock Show and plenty of local media attention was secured and elected representatives were encouraged to highlight the Day on social media. Purple Day trended on Twitter as volunteers shared their purple-themed photos from the day. We also launched a new "epilepsy degree", a short fun crash course for the general public on epilepsy awareness that proved extremely popular not just for Purple Day but throughout the year.

#### ***National Epilepsy Week***

National Epilepsy Week took place from May 18<sup>th</sup> – 24<sup>th</sup>. Epilepsy Ireland joined with our colleagues in the UK to explore the theme of #MoreThanSeizures. This theme aimed to show that epilepsy can have an impact on different areas of life and is not simply about the existence of seizures.

Limited again to online activities, each day of the week we featured personal testimonies from people living with epilepsy across Ireland about their experience of the condition. Issues such as employment, driving, mental health, stigma, epilepsy in pregnancy and preparing for epilepsy surgery were all explored through lived experiences, reaching over 70,000 people through organic social media content.

#### ***SUDEP Action Day***

SUDEP Action Day took place on October 23<sup>rd</sup> and a key message was to encourage people with epilepsy to learn more about this rare but devastating aspect of epilepsy and the importance of managing the modifiable risk factors. Personal testimony from families who had lost a loved one was also highlighted, and we also published data from a survey of over 300 people with epilepsy on awareness of SUDEP and communications between them and their healthcare team about SUDEP.

The results challenged many traditionally held beliefs and highlighted that people with epilepsy want to know more about SUDEP and have open conversations with their healthcare team, even when they are perceived to be at low risk.

#### ***Social Channels & Website***

Our social media presence continues to grow and in 2020, our Facebook likes increased from 16,282 to 19,655 over the course of the year. Our other social channels on Twitter, Instagram and LinkedIn also saw increased growth throughout year helping us to reach new audiences. Epilepsy.ie continues to be a trusted source of information for people with epilepsy and was a particularly important source of information throughout the pandemic, in particular a new mini-site dedicated to COVID-19 and epilepsy. We also increased the frequency of our e-newsletter during the year, which helped to maintain connections with our service users/ subscribers and disseminate important public health information.

**DIRECTORS' REPORT (CONTINUED)**

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***Advocacy - Sodium Valproate***

There was a major leap forward for families who have been impacted by Sodium Valproate (Epilim) in Ireland with the Minister for Health, Deputy Stephen Donnelly announcing in November that an inquiry will be held into the historical licensing and use of the commonly used epilepsy medication.

Sodium Valproate is a very effective epilepsy medication but is associated with neurodevelopmental disabilities in 30-40% of children exposed to it in the womb and with congenital malformation in 10% of children. While evidence of these effects was emerging over many decades, significant measures to minimise the potential impacts were only put in place in Ireland and across Europe in recent years. The HSE estimate that approximately 1,250 children have been impacted in Ireland since 1975.

Epilepsy Ireland and OACS Ireland (Organisation for Anti-Convulsant Syndrome) have been campaigning on the issue for many years and the announcement was warmly welcomed by families who have been affected and who deserve answers about how this was allowed to happen. The campaign, which continues into 2021 also focuses on the need to take further actions to minimise the risks in future and to ensure that children and families affected are appropriately supported by the State.

***Other Advocacy work***

Early in 2020, Epilepsy Ireland actively highlighted epilepsy issues to all General Election candidates and sought individual and party support on a number of key issues including improved epilepsy/ neurology services; access to new treatments; the need for action to reduce epilepsy-related deaths; free travel for people with epilepsy; reasonable accommodations in state exams and full implementation of the Oireachtas Health Committee's report on Sodium Valproate (2018). Dozens of candidates supported our manifesto and the time invested has greatly facilitated our representative efforts with those elected in February 2020.

In September, Epilepsy Ireland made our first submission to the National Centre for Pharmacoeconomics, in support of the reimbursement of Epidyolex, the first CBD medication licenced for use in epilepsy. The drug is indicated for use in two rare severe epilepsies – Lennox Gastaut Syndrome and Dravet Syndrome. Our submission focused on the experiences of 10 families living with these conditions, the lack of effective existing treatment options and the impact that new proven treatments could have in reducing seizure frequency and improving quality of life. We hope that the drug will be made available on the Long-Term Illness Scheme and GMS in 2021.

In November of 2020, Epilepsy Ireland made a submission to the Oireachtas Committee on Disability Matters focusing on two key issues that affect many of our members and their families: access to free travel for people who cannot drive due to seizures; and the need for more appropriate reasonable accommodations for students with epilepsy who are sitting state exams. While these are just two of many issues relevant to the epilepsy community, we believe that with political will and action, both can be resolved within the lifetime of this Dáil. Both issues were raised frequently by elected representatives at national and local level during the year and we are hopeful that further progress can be made in 2021.

Throughout the year, we continued to advocate for people with epilepsy through our membership of the Neurological Alliance of Ireland, Disability Federation of Ireland, the Wheel, IPPOSI, Charities Institute Ireland and Health Research Charities Ireland to further our goal of a society where no person's life is limited by epilepsy. Internationally, we continued to engage with the International Bureau for Epilepsy and the International League Against Epilepsy on a range of issues, including ongoing efforts to develop a Global Action Plan on Epilepsy through the World Health Organization. A resolution on this was passed by the WHO's World Health Assembly in November 2020.

We maintained close working relationships with the medical community including through the HSE's National Epilepsy Clinical Care Programme, the Epilepsy Electronic Patient Record steering group, the Irish Epilepsy League and the FutureNeuro research centre. In addition, we continue to work to promote public and patient involvement in research with research institutions at DCU and RCSI and we also accepted an invitation to join the HPRAs patient forum, established in 2020.

**DIRECTORS' REPORT (CONTINUED)**

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**Strategic Aim 3: To provide relevant training and education services to people with epilepsy, their families, and healthcare and other professionals.**

***Training in Epilepsy Awareness & the Administration of Buccal Midazolam***

Since 2009, Epilepsy Ireland has been providing a training programme in Epilepsy Awareness & the Administration of Buccal Midazolam (BM) to health and allied health professionals. The aim of the training programme is for participants to develop a greater understanding of epilepsy, understand the role of the emergency rescue medication and receive instruction in the correct administration of BM. The training is delivered by Epilepsy Ireland's Training Manager and Community Resource Officers.

Typically delivered in a face-to-face group setting, the training was adapted for online delivery in response to COVID-19. A streamlined programme was developed which allowed for accreditation for a shorter period of time and with smaller numbers in attendance to facilitate a better learning experience. In 2020, 96% of trainees strongly-agreed or agreed that the programme has improved their knowledge of epilepsy and skills in responding to seizures, representing an even higher positive outcome than 2019 when training was held in-person (94%).

The organisation has many long-standing clients who regularly access the training for their staff and during 2020, demand for the training remained high. 163 courses took place (2019: 277) and 2,057 healthcare professionals and teachers were trained (2019: 2,871).

We also provide demonstrations for parents and carers in administering BM. In 2020, 43 individual epilepsy awareness and BM information sessions were delivered (online from April) with 144 parents/caregivers attending (2019: 231).

***Epilepsy Awareness for Education Providers***

Demand remained high from education professionals for our epilepsy awareness training for teachers, SNAs and other education professionals. While there was a reduction in numbers reached given the fact schools / colleges and childcare providers were closed for a significant period, we still delivered 129 talks in schools, pre-schools and other education settings with 2,463 people attending. (2019: 156; 4,659). This programme aims to raise awareness of epilepsy for those with the responsibility for ensuring a safe education environment. The content can be tailored but typically includes an introduction to epilepsy; a brief classification of seizure activity; and most importantly, steps that should be taken in responding to seizures at school.

***Training for Success***

Training for Success (TFS) is Epilepsy Ireland's one-year, full-time QQI Level 5 training programme first established in 1998. This joint initiative is based at the Institute of Technology Sligo and funded by the Mayo Sligo Leitrim Education & Training Board. The course makes education more easily accessible to people with epilepsy who, due to their condition have experienced difficulties in the progression of their formal educational and career aspirations. Modules include Epilepsy Management, Research and Study Skills, Word Processing, Mathematics, Communications, Teamwork, Health and Safety at Work, Customer service & Work Experience.

10 students began the 2019-2020 programme in September 2019. From March 2020, TFS was adapted for online delivery in response to Covid-19 and seven students graduated in August 2020.

Due to ongoing restrictions, the 2020-2021 term is also being delivered online, including examinations and the completion of course portfolios. 11 students began the course in September 2020. A new Internet module was added to the programme with Maths becoming an elective subject.

**Strategic Aim 4: To undertake, encourage, fund and communicate research into the causes of, cures for, and management of epilepsy and the psychosocial effects of the condition.**

Since 2009, Epilepsy Ireland has operated a Research Funding Scheme providing investment in high quality, high-impact Irish epilepsy research. Prior to 2020, over €1 million had been invested in 13 projects and in 2020, two new projects were funded.

**DIRECTORS' REPORT (CONTINUED)**

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***Impact of driving restrictions on people with epilepsy***

€15,000 was invested in a new study led by Prof Norman Delanty of Beaumont Hospital and Future Neuro/ RCSI to examine the impact of imposed driving restrictions on people with epilepsy. Driving restrictions can be one of the most significant aspects of an epilepsy diagnosis but their effect on the lives of people with epilepsy and families is not well documented. This study will examine patients' views on the restrictions, financial impacts, perceived social stigma, loss of employment and impacts on relationships. It will also look at alternative transport arrangements; the accessibility of the Free Travel scheme; the impact on people who drove professionally; and potential effects on the doctor-patient relationship. This is an important study to Epilepsy Ireland and our service users/ members, addressing a key ongoing advocacy issue.

***Epilepsy Mortality in Ireland study***

Up to €25,000 has been committed to a new study on epilepsy mortality led by Dr Yvonne Langan, St James's Hospital, Dublin in partnership with the Health Research Board (HRB). The study began in 2020 and will continue through 2021, subject to pandemic restrictions. Using data from coroner records, the study will examine all deaths in people with epilepsy in 2019. Through HRB's existing infrastructure for accessing data held by coroners, the researchers will extract background information from records enabling them to determine the incidence of epilepsy-related deaths with particular emphasis on cases of sudden unexpected death in epilepsy (SUDEP).

This will be the first countrywide examination of SUDEP and epilepsy deaths in Ireland.

It is hoped that the study will increase awareness of the issue; emphasise the need for access to expert care and treatments; and generate a new multilateral approach to reducing preventable epilepsy-related deaths.

***Ongoing research projects***

The PISCES project at RCSI was originally funded by the Health Research board in 2018, with €20,000 in co-funding from Epilepsy Ireland. PISCES seeks to investigate whether the development of an epilepsy electronic patient portal (e-Portal) could help foster a more person- and family-centred care approach between people living with epilepsy and their healthcare professionals. The study continued during 2020 with over 70 patients and carers involved in trialling the e-portal, as well as 20 epilepsy doctors, nurses and allied health professionals, including EI staff. The importance of e-health innovations like the e-portal was brought to the fore during Covid-19 and with the research concluding in 2021, the focus will move to investigating how the e-portal can become embedded in clinical operations.

Prof. David Henshall's study at Future Neuro on the role of microRNAs in the mechanism of the ketogenic diet was due to be completed in 2020. However, the project was impacted by laboratory closures at RCSI due to Covid-19, and an extension was granted by joint funders Epilepsy Ireland and the Health Research Board. The study aims to determine if microRNA levels in blood samples can predict which children will benefit most on the diet. €72,000 in total funding has been provided by Epilepsy Ireland.

Another Future Neuro study led by Prof. Gianpiero Cavalleri on the potential links between auto-immune epilepsy and the microbiome also continued. 2020 was the final year of this jointly-funded Epilepsy Ireland/ Health Research Board 3-year project, but due to Covid-19 restrictions, this project is also being extended into 2021. In total, Epilepsy Ireland has invested €75,000 in this study.

In addition, Epilepsy Ireland provided a further research grant of €2,500 to Dr Neil Powell, Queens University Belfast towards his work investigating whether untrained (pet) dogs are able to predict epileptic seizures.

***2019/2020 Research Funding call***

A record 16 pre-applications were received in the 2019/20 funding call and six were shortlisted for full applications. In early 2020, an internal and external review process selected two proposals for submission to the HRB/ Health Research Charities Ireland Joint Funding Scheme. Unfortunately, neither project was selected for funding in an increasingly competitive process.

**DIRECTORS' REPORT (CONTINUED)**

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***Other research developments***

Work began in 2020 on the feasibility of developing an epilepsy checklist to assist people with epilepsy in consultations with their GP. This project is in collaboration with the Department of General Practice at University College Cork and funded under the HSE's Sláintecare Integration Fund. Although progress was affected by Covid-19 restrictions, the project will be completed in 2021.

Throughout 2020, we also worked with numerous researchers promoting research volunteering opportunities to our members and service users. This included participation in a number of studies investigating the impact of Covid-19 on people with epilepsy.

We also continued to collaborate with DCU on their PPI Ignite project, aiming to embed the concept of patient and public involvement (PPI) in research at the university.

We also continued our collaboration with FutureNeuro on the "Epilepsy in English" project, aiming to explain complex research concepts in plain English for a public audience. At year end, plans were in place to deliver workshops for people with epilepsy and their families on finding, evaluating and interpreting medical research publications.

**Strategic Aim 5: To support people with epilepsy by raising the funds necessary to ensure the short-term funding requirements and long term sustainability of the organisation.**

Epilepsy Ireland's main source of funding is through seven HSE Service Level Agreements (SLAs) with Community Healthcare Organisations (CHOs) across the country. These agreements support posts and costs relating to many of our support, education and information activities. However, a series of historical funding cuts combined with increasing costs and rising demand for our services in recent years has meant that HSE funding does not cover the full cost of the funded services.

In 2020, there was a funding shortfall of €68,918 (2019: €90,686), which has been met by utilising unrestricted income. The shortfall is lower than in other recent years, a result of cost control measures and the adaptation of remote working due to Covid-19. The deficit has also been decreased in recent years by sourcing new grant income through the Scheme to Support National Organisations (SSNO) and the Sláintecare Integration Fund. Total grant income in 2020 (including HSE, MSLETB, SSNO, Sláintecare and other grants) was €1,352,904 (2019: €937,696), which includes €258,310 received through the Covid-19 Stability Fund for Charities.

We are hopeful that the HSE's new Dialogue Forum with Voluntary Organisations, established in response to the Report of the Independent Review Group will address funding and other concerns relevant to Section 39 organisations like Epilepsy Ireland.

Total non-grant income in 2020 was €701,123 (2019: €797,892). However, the 2020 amount includes an in-kind donation of services worth €249,075 for International Epilepsy Day 2020, which is recorded in accordance with Charities SORP. Excluding this non-cash donation, income was €452,048, a significant decline on both 2019 and initial 2020 forecasts. This includes income from fundraising activities, philanthropic grants, corporate support, training income, interest received and miscellaneous income.

Fundraising was particularly hit by the pandemic. Community fundraising activities, critical to Epilepsy Ireland, like church gate collections, Rose Week, Purple Day and supporter events/challenges were all either cancelled or moved online. Some activities continued with relatively little disruption including the Time for a Break monthly draw and the members raffle, while other fundraising channels experienced growth e.g. social media fundraising and donations.

We are very grateful to all our donors and supporters who responded to our appeals during what was a very difficult and uncertain year for everyone. We are also very grateful for the support of Expert Electrical, who selected Epilepsy Ireland as their charity partner for 2020. Although Covid-19 also affected fundraising plans with Expert, the company raised €5,000 through the #Challenge32 initiative and supported our work in other ways throughout the year. Another notable achievement during the year was the "40,000 for the 40,000" challenge led by former rugby star BJ Botha and the UL Bohemians squad. The team completed an amazing 40,000 push-ups (one for each person living with epilepsy in Ireland) during Rose Week, raising c. €5,000 in the process.

**DIRECTORS' REPORT (CONTINUED)**

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Our training programme in epilepsy awareness and the administration of Buccal Midazolam continued online throughout the year and income earned through this service was €92,904 (2019: €178,939).

Even prior to Covid-19, the Board was aware of the need to expand and diversify our income generation activities and to develop a more sustainable fundraising strategy to support our strategic aims. In 2019, the Board established the Business Development & Sustainability sub-committee to support and advise the Board on these matters and work began in early 2020 to develop a new income generation strategy. The pandemic resulted in this work being temporarily suspended until early 2021 when it will resume alongside the organisation's new strategic planning process.

**Strategic Aim 6: To operate a stable progressive organisation meeting all regulatory requirements and striving to implement best-practice standards in the areas of governance, organisational quality, human resources and financial management.**

**Structure, Governance & Management**

The Epilepsy Ireland voluntary board of directors is responsible for the leadership, strategy and control of the organisation. The Board is committed to the highest standards of corporate governance and understand that this is a key obligation, not only in ensuring best practice in fulfilling the organisation's mission, but also in maintaining the trust and confidence of members, service users, volunteers and donors.

The board is comprised of 13 volunteer members (as at 31 December 2020), drawn from a variety of backgrounds, skillsets and experiences. There were no resignations from the Board in 2020. One new board member, Paul Fahey was co-opted to the board in March 2020 and was appointed for a full term at the Annual General Meeting in September. Paul is a qualified pharmacist and health informatics expert. He is a qualified Company Director holding a Diploma in Company Direction from the Institute of Directors. He served as the President of the Pharmaceutical Society of Ireland from 2011-2013 and brings a range of vital skills and experiences to the Epilepsy Ireland Board.

The board governs the organisation in accordance with its constitution. A minor amendment was made to the constitution in 2020 to remove the requirement for the Revenue Commissioners to grant prior approval for future changes to the constitution. This authority has passed to the Charities Regulatory Authority and the required change was approved by members of the company at the 2020 AGM.

In addition to the constitution, the board operates in accordance with a range of governance policies and procedures and with reference to strategic and operational plans. Budgets are reviewed by the Finance & Audit sub-committee and approved by the Board. The CEO manages the operation of the charity with delegated responsibility to the management team. At its regular meetings, the board is appraised of progress against the annual operational plan by the CEO and receives reports on the current financial position from the Finance & Audit sub-committee. Reports from other sub-committees including the Governance & Nominations sub-committee, Quality & Safety sub-committee, Remuneration sub-committee and the Business Development & Sustainability sub-committee are given as appropriate.

Nine board meetings were held in 2020 (2019: seven). Eight of these were held remotely. Responding to the challenges caused by the pandemic were the board's key priority in 2020. During the year, the board:

- Closely monitored the organisation's risk profile and risk register and agreed to review the register at least twice per annum from 2020 onwards.
- Revised the organisation's research funding plans in light of the emerging Covid-19 pandemic.
- Approved, amended and monitored the organisation's response to the pandemic especially in the area of service provision and the management of income and expenditure. Reduced senior management salaries/ hours temporarily due to uncertainty caused by pandemic.
- Availed of state supports including the Temporary Wage Subside Scheme and the Stability Fund for charities.
- Agreed to apply for certification under the IQ Quality standard in 2021.
- Agreed new organisational policies on Donations & Partnerships and on Working with the pharmaceutical industry.
- Completed a board performance review and adapted a number of new proposals aimed at improving the effectiveness of the board's functioning.

**DIRECTORS' REPORT (CONTINUED)**

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- Approved a request for the return of funds held by Epilepsy Ireland on behalf of the Irish Epilepsy League, following the League's incorporation in 2020.
- Approved the expansion of the Communications Officer role to that of Advocacy & Communications Manager in order to focus additional human resources towards advocacy priorities.
- Reviewed operational plan and budget for 2021 but delayed approval until early 2021 in order to better understand the changing Covid-19 situation and the State's vaccination strategy.

The organisation maintains the Charities Institute Ireland 'Triple Lock' standard of compliance with the Guidelines for Charitable Organisations on Fundraising from the Public; the Governance Code for the Community and Voluntary Sector; and preparing our financial statements in accordance with SORP for charities. Epilepsy Ireland has also attained the Trusted Charity Quality Mark Level 1 from the National Council for Voluntary Organisations (NCVO) in the UK. Trusted Charity (formerly PQASSO) is a quality assurance system developed for the non-profit sector, enabling charities to demonstrate standards of excellence in areas such as governance practices, financial and risk management, systems for measuring outcomes and paths to continuous improvement. Epilepsy Ireland achieved this standard in 2015 and it was renewed in 2018.

The pandemic had implications not only for our service users but also for our staff team who began remote working from March. As there is no dedicated internal HR function, the organisation engaged the services of an external HR consultancy in 2020; established an Employee Assistance Programme and organised a number of staff wellbeing and social sessions.

**Risks and uncertainties**

The Board has approved a risk management policy for the organisation and maintains a risk register detailing all organisational risks, the mitigation measures in place and actions needed to minimise these risks. The register is reviewed regularly the Board and by the Finance & Audit and Quality & Safety sub-committees. Risks are analysed under human resources, information technology, fundraising, finance, services, governance, strategic and other. Risks are rated as high, medium or low risks based on the likelihood of occurrence and potential impact.

The Covid-19 pandemic has from March 2020 affected all aspects of the charity's activity (as described throughout the Directors' Report) and has impacted significantly on its risk profile. As a result, the board met on nine occasions in 2020, compared to the typical seven meetings. Special attention was paid to monitoring and managing risk, including more regular reviews of the risk register and decisions to address identified risks were taken and implemented.

Financial risks associated with the pandemic were addressed through contingency planning and through regular forecasting and interrogation of variances by the Finance & Audit sub-committee and Board. As described above (Strategic Aim 5), fundraising income was significantly reduced, but the overall impact was mitigated by accessing government supports such as the Temporary Wage Subsidy Scheme and the COVID-19 Stability Fund, and also by closely managing operational costs.

HSE funding, provided under Section 39 Service Level Agreements continue to be the organisation's most important source of income, and to date, funding has been unaffected by the external environment. However, the board recognises the organisation's dependence on maintaining HSE and other state funding to provide its core services.

The 2021 Operational Plan and budget were prepared and approved considering the ongoing uncertainty created by the pandemic and with reference to the public health information and projections available at the time of sign-off. Overall, a conservative approach was agreed to be appropriate in financial planning. Management continues to update the Board about progress on all aspects of the Operational Plan. As of April 2021, significant public health restrictions remain in place and it is unclear to what extent normal operations will resume in the short/ medium terms. However, the Board continues to monitor Covid-19 guidance and government policy and it remains confident that assumptions made in budgeting and planning for 2021 are appropriate.

Should external factors require significant revisions to these assumptions, the board is confident that it will take the steps required to mitigate the risks. This may include agreeing measures to reduce costs or to utilise unrestricted reserves as appropriate. The board remains confident that the organisation's financial stability and available reserves mean that it is well positioned to confront all but the most severe of financial crises.

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**DIRECTORS' REPORT (CONTINUED)**

Despite the ongoing uncertainty, the board is committed to ensuring that the organisation continues to deliver on its mission and objectives and to meet the needs of people with epilepsy and their families. It has agreed to undertake a strategic planning process during 2021 to develop a new Strategic Plan for the organisation from 2022. This process will consider the risks, uncertainties and opportunities created by the pandemic in setting realistic objectives for the next five years.

**Internal controls**

The board has established procedures of compliance which addressed the board's wider responsibilities – to maintain, review and report on internal controls, especially all financial operations. The board has regularly reviewed policies and procedures in relation to the receipt, recording and control of all income received. The most recent review was in 2020.

The Finance and Audit sub-committee reports directly to the board through the Treasurer and Chair on all aspects of controls and risks. A detailed budget is prepared, reviewed and approved annually by the board. The budgeted income and expenditure is monitored to ensure alignment with plans and with financial resources available and forecasts are updated ahead of each sub-committee and board meeting.

**RESULTS FOR THE FINANCIAL YEAR**

	<b>2020</b>	2019
	<b>€</b>	€
Net income for the financial year	138,771	7,339

**GOING CONCERN**

The Covid-19 pandemic has adversely affected the organisation's operations and income-generating capacity, as described within the Risks and Uncertainties section. In the current environment, the Board recognises the organisation's ongoing dependence on HSE and other state funding and supports to deliver its core services.

However, based on the organisation's response to date to the challenges of Covid-19, alongside current forecasts and projections, the Board has a reasonable expectation that the company has adequate resources to operate within its current cash flows and reserves for the foreseeable future.

Therefore, the Board continues to adopt the going concern basis of accounting in preparing the annual financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern. Further details regarding the adoption of the going concern basis can be found in note 2 to the financial statements.

**DIRECTORS AND SECRETARY**

A list of current directors is shown on page 2. The directors, and secretary, who served at any time during the financial year except as noted, were as follows:

**Directors:**

Ms C. Grieve (Chairperson)  
Mr T. Caravousanos  
Mrs T. Dagge  
Mr M. Dowdall  
Mr P. Fahey (appointed 25<sup>th</sup> March 2020)  
Ms M. Fitzsimons  
Mr D. Gray  
Mr A. Kealy  
Mr P. Kehoe  
Ms C. O'Dea  
Ms C. Saarsteiner  
Major General V. Savino  
Dr J. Senior

**Secretary:**

Ms C. O'Dea

**DIRECTORS' REPORT (CONTINUED)**

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**POST BALANCE SHEET EVENTS**

There have been no significant events affecting the company since the financial year end.

As described above (Risks and Uncertainties section), the Board will continue to monitor the ongoing effects of the Covid-19 pandemic and take appropriate measures to adapt as appropriate to ensure key services and activities continue to be delivered.

**ACCOUNTING RECORDS**

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 249 Crumlin Road, Dublin 12.

**DISCLOSURE OF INFORMATION TO AUDITORS**

In the case of each of the persons who are directors at the time the directors' report and financial statements are approved:

- A) So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- B) Each director has taken all steps that ought to have been taken by the director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

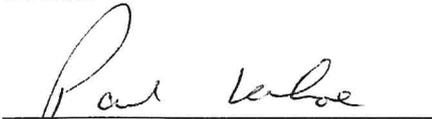
**AUDITORS**

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:



Cathy Grieve  
Director



Paul Kehoe  
Director

Date: 25<sup>th</sup> May 2021

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**DIRECTORS' RESPONSIBILITIES STATEMENT**

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The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council* ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies for the Company Financial Statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRAINWAVE – THE IRISH EPILEPSY ASSOCIATION T/A EPILEPSY IRELAND

### Report on the audit of the financial statements

#### Opinion on the financial statements of Brainwave - The Irish Epilepsy Association T/A Epilepsy Ireland (the 'company')

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of the net income for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Financial Activities;
- the Balance Sheet;
- the Statement of Cash Flows; and
- the related notes 1 to 28, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("the relevant financial reporting framework").

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "*Auditor's responsibilities for the audit of the financial statements*" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
BRAINWAVE – THE IRISH EPILEPSY ASSOCIATION T/A EPILEPSY IRELAND**

**Report on the audit of the financial statements (Continued)****Other information**

The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2020, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Reports and Financial Statements for the financial year ended 31 December 2020. 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.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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 (Ireland) 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.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
BRAINWAVE – THE IRISH EPILEPSY ASSOCIATION T/A EPILEPSY IRELAND**

**Report on the audit of the financial statements (Continued)**

**Auditor's responsibilities for the audit of the financial statements (Continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRAINWAVE – THE IRISH EPILEPSY ASSOCIATION T/A EPILEPSY IRELAND

### Report on other legal and regulatory requirements

#### Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

#### Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

#### Use of our report

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Margarita Martin  
For and on behalf of Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

3 June 2021

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

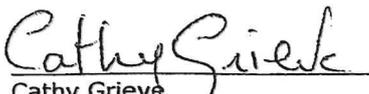
	<b>Notes</b>	<b>Restricted Funds 2020 €</b>	<b>Unrestricted Funds 2020 €</b>	<b>Total Funds 2020 €</b>	<b>Restricted Funds 2019 €</b>	<b>Unrestricted Funds 2019 €</b>	<b>Total Funds 2019 €</b>
<b>INCOME FROM:</b>							
Donations and Legacies	4	252,545	190,628	<b>443,173</b>	12,500	350,357	362,857
Charitable Activities	5	1,161,238	218,667	<b>1,379,905</b>	840,832	290,378	1,131,210
Other Trading Activities	6	27,342	75,864	<b>103,206</b>	36,300	195,605	231,905
Investment Income	7	-	3,453	<b>3,453</b>	-	2,098	2,098
Other Income	8	-	31,386	<b>31,386</b>	-	7,518	7,518
<b>Total</b>		<u>1,441,125</u>	<u>519,998</u>	<u><b>1,961,123</b></u>	<u>889,632</u>	<u>845,956</u>	<u>1,735,588</u>
<b>EXPENDITURE ON:</b>							
Charitable activities	9(a)	1,290,529	308,155	<b>1,598,684</b>	945,742	452,864	1,398,606
Raising funds	10	86,270	137,398	<b>223,668</b>	14,520	315,123	329,643
<b>Total</b>		<u>1,376,799</u>	<u>445,553</u>	<u><b>1,822,352</b></u>	<u>960,262</u>	<u>767,987</u>	<u>1,728,249</u>
<b>Net income/ (expenditure) before taxation</b>		64,326	74,445	<b>138,771</b>	(70,630)	77,969	7,339
Taxation	11	-	-	-	-	-	-
<b>Net income/ (expenditure)</b>	13	64,326	74,445	<b>138,771</b>	(70,630)	77,969	7,339
Transfers between funds	21	68,918	(68,918)	-	90,687	(90,687)	-
<b>Net movement in funds</b>		133,244	5,527	<b>138,771</b>	20,057	(12,718)	7,339
<b>Total funds brought forward</b>	21	<u>67,164</u>	<u>1,390,854</u>	<u><b>1,458,018</b></u>	<u>47,107</u>	<u>1,403,572</u>	<u>1,450,679</u>
<b>Total funds carried forward</b>	21	<u>200,408</u>	<u>1,396,381</u>	<u><b>1,596,789</b></u>	<u>67,164</u>	<u>1,390,854</u>	<u>1,458,018</u>

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Notes	2020 €	2019 €
<b>Fixed Assets</b>			
Tangible assets	14	<u>143,467</u>	<u>146,383</u>
<b>Current Assets</b>			
Stock	15	-	-
Debtors	16	191,416	130,683
Cash at bank and in hand	17	1,443,251	1,418,723
		<u>1,634,667</u>	<u>1,549,406</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	18	(181,345)	(237,771)
<b>Net Current Assets</b>		<u>1,453,322</u>	<u>1,311,635</u>
<b>TOTAL NET ASSETS</b>	22	<u>1,596,789</u>	<u>1,458,018</u>
<b>FUNDS OF THE CHARITY:</b>			
Restricted funds	21	200,408	67,164
Unrestricted funds			
- General funds	21	858,359	924,900
- Designated funds	21	538,022	465,954
<b>TOTAL FUNDS</b>		<u>1,596,789</u>	<u>1,458,018</u>

The financial statements were approved and authorised for issue by the Board of Directors on 25<sup>th</sup> May 2021 and signed on its behalf by:

  
Cathy Grieve  
Director

  
Paul Kehoe  
Director

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**RECONCILIATION OF NET INCOME/(EXPENDITURE) TO CASH USED IN CHARITABLE ACTIVITIES**

	<b>2020</b>	2019
	<b>€</b>	€
Net income/(expenditure) for the year	138,771	7,339
<i>Adjustments for:</i>		
Depreciation	23,219	18,304
Decrease/(increase) in debtors	(60,733)	(29,104)
(Decrease)/increase in creditors	(56,426)	(15,075)
(Increase) in stock	0	10,137
<b>Net cash flows from operating activities</b>	<b>44,831</b>	(8,399)
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(20,303)	(31,923)
<b>Net cash provided by investing activities</b>	<b>(20,303)</b>	(31,922)
<b>Change in cash and cash equivalents in the reporting year</b>	<b>24,528</b>	(40,322)
Cash and cash equivalents at the beginning of the reporting year	<b>1,418,723</b>	1,459,045
<b>Cash and cash equivalents at the end of the reporting year</b>	<b>1,443,251</b>	1,418,723
<b>Reconciliation to cash at bank and in hand:</b>		
Cash and cash equivalents at the end of financial year	<b>1,443,251</b>	1,418,723

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
T/A EPILEPSY IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**1. ACCOUNTING POLICIES**

The following accounting policies are applied consistently in dealing with items which are considered material in relation to the company's financial statements:

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK (which has been recognised as best practice for financial reporting by charities in Ireland) and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and the Companies Act 2014.

Brainwave-The Irish Epilepsy Association T/A Epilepsy Ireland is a company incorporated in Ireland under the Companies Act 2014. The address of the registered office is 249 Crumlin Road, Dublin 12. The nature of the company's operations and its principal activities are set out in the Directors' Report on pages 3 to 17. In accordance with Section 1180(8) of the Companies Act, 2014, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital. In prior years companies not trading for gain for the members were not within the scope of company law requirements with regard to formats and content of financial statements which applied to for profit companies thus permitting the adoption of a format appropriate to a charity. Accordingly, the company adopted and reported its performance in accordance with the format provided for in the Charities SORP and in particular reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

The functional currency of Brainwave-The Irish Epilepsy Association T/A Epilepsy Ireland is considered to be euro because that is the currency of the primary economic environment in which the company operates.

**Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged at the following annual rates:

Premises	:	1% straight line
Fixtures and fittings	:	20% straight line
Computer and office equipment	:	33.33% straight line

**Financial Assets**

Financial assets are stated at fair value and all gains and losses are recognised in the Statement of Financial Activities.

**Retirement benefits**

Retirement benefits for certain employees are funded by contributions from the company and the employees. Payments are made to a pension trust which is financially separate from the company. These payments are included in expenditure in the year in which they are paid. The scheme is a defined contribution scheme.

**Income**

Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities. However, as amounts collected this way are outside the control of the company, they are not included in the financial statements until received by the company. Training Income is recognised when receivable.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Income (continued)**

Donations in kind represent goods or services provided to the charity free of charge. Where valuation can be measured with reasonable certainty, donations in kind are recognised in full as income in the year of receipt. Donations are valued at the cost to the donor or the amount normally chargeable by the donor for the goods or services provided. If such a valuation is not available, reasonable prevailing market rates are used. A matching expenditure is recognised when the goods or services are received.

**Revenue Grants**

Revenue grants received and receivable are credited to the Statement of Financial Activities on the basis of the allocated amount for that financial year.

**Deferred Income**

Deferred income represents monies received in advance in respect of specific projects to be undertaken in a future period.

This income will be released to the Statement of Financial Activities in the financial year in which the expenditure is incurred.

**Fund Accounting**

The following funds are operated by the Charity:

*General Funds - unrestricted*

General Funds represent amounts which are expendable at the discretion of the Board of Directors in furtherance of the objective of the charity which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

*Designated Funds*

Designated funds are unrestricted funds earmarked by the Board of Directors for particular purposes.

*Restricted Funds*

Restricted funds represent income, which has been received and recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions.

**Foreign Currencies**

Transactions are recorded at the rates of exchange ruling at the date of transaction. Assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Foreign exchange profits and losses are dealt with in the statement of financial activities in the financial year in which they occur.

**Financial Instruments**

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

*(i) Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**1. ACCOUNTING POLICIES (CONTINUED)**

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**2. GOING CONCERN**

The financial statements have been prepared on the going concern basis.

The directors have considered the impact of the Covid-19 pandemic on the company. Since early 2020, the pandemic has adversely affected the organisation's operations and created uncertainties regarding its income-generating capacity as described above in the Director's Report.

Given the company's main sources of income were from the HSE and fundraising activities, there was a strong possibility that the company's operation could be affected if its incoming resources were disrupted for a sustained period by the pandemic.

In the current environment, the Board recognises the organisation's ongoing dependence on HSE and other state funding and supports to deliver its core services. HSE Service Level Agreements (SLAs) were maintained at agreed levels in 2020. SLAs for 2021 have also been agreed at the same levels.

Fundraising income and other trading activities was significantly reduced in 2020, but the overall impact was mitigated by accessing government supports such as the Temporary Wage Subsidy Scheme and the COVID-19 Stability Fund, and also by closely managing operational costs including pay costs. As a result, the company recorded a surplus of €138,771 for the year although grant income of €200,408 is carried into 2021 as restricted reserves.

The company has net current assets of €1.453m (2019: €1.312m), including €1.443m (2019: €1.419m) in cash at bank.

While the reserves position at year end means that there is no immediate threat to the going concern status of the company, the provision of services remains reliant on funding from the HSE continuing at the same or enhanced levels in the future.

Management and the Board have prepared forecasts and projections, taking account of the anticipated impact and uncertainties of Covid-19. Based on these forecasts, alongside the reserves held and organisation's Covid-19 response to date, the Board has a reasonable expectation that the company has adequate resources to operate within its current cash flows and reserves for the foreseeable future (at least twelve months from the date of approval of these financial statements).

Therefore, the Board continues to adopt the going concern basis of accounting in preparing the annual financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**Critical judgment in applying the company's accounting policies**

Other than consideration of going concern detailed in note 2 above, there are no other critical areas of judgment.

**4. DONATIONS AND LEGACIES**

	<b>Restricted funds €</b>	<b>Unrestricted funds €</b>	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Collections	-	43,989	<b>43,989</b>	158,404
Donations	3,470	118,782	<b>122,252</b>	124,844
Donations In Kind	249,075	-	<b>249,075</b>	-
Memberships	-	27,857	<b>27,857</b>	25,993
Legacies				53,616
	<u>252,545</u>	<u>190,628</u>	<u><b>443,173</b></u>	<u>362,857</u>

A non-cash amount of €249,075 is included under Restricted Donations, representing a donated service from Havas Media Group in relation to the promotion of a public awareness campaign for International Epilepsy Day 2020.

In accordance with our policy on working with pharmaceutical & medical device industries, Epilepsy Ireland discloses all contributions from this sector. In 2020, we received the following contribution which is included in donations:

- UCB Pharma €5,000, Unrestricted grant for the maintenance of Epilepsy Ireland services during the Covid-19 pandemic.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted funds €</b>	<b>Unrestricted funds €</b>	<b>Total 2020 €</b>	Total 2019 €
HSE funding (service level agreements & National Lottery)	754,884	-	<b>754,884</b>	764,273
Scheme to Support National Orgs	77,968	-	<b>77,968</b>	38,784
SlainteCare Implementation Fund	46,892	-	<b>46,892</b>	32,825
Stability Funding	258,310	-	<b>258,310</b>	-
Community Foundation	23,184	-	<b>23,184</b>	-
Sligo Institute of Technology	-	121,947	<b>121,947</b>	101,814
Buccal Midazolam (BM) training	-	92,903	<b>92,903</b>	178,939
Other grants	-	-	-	4,950
Other income generating services	-	3,817	<b>3,817</b>	9,625
	<u>1,161,238</u>	<u>218,667</u>	<u><b>1,379,905</b></u>	<u>1,131,210</u>

**6. OTHER TRADING ACTIVITIES**

	<b>Restricted funds €</b>	<b>Unrestricted funds €</b>	<b>Total 2020 €</b>	Total 2019 €
Raffles and lotteries	27,342	13,257	<b>40,599</b>	46,351
Campaigns and appeals	-	14,917	<b>14,917</b>	59,573
Fundraising events	-	47,690	<b>47,690</b>	125,981
	<u>27,342</u>	<u>75,864</u>	<u><b>103,206</b></u>	<u>231,905</u>

**7. INVESTMENT INCOME**

	<b>Restricted funds €</b>	<b>Unrestricted funds €</b>	<b>Total 2020 €</b>	Total 2019 €
Interest income	-	3,453	<b>3,453</b>	2,098
	<u>-</u>	<u>3,453</u>	<u><b>3,453</b></u>	<u>2,098</u>

**8. OTHER INCOME**

	<b>Restricted funds €</b>	<b>Unrestricted funds €</b>	<b>Total 2020 €</b>	Total 2019 €
Miscellaneous income	-	31,386	31,386	5,211
HSE reimbursement	-	-	-	2,307
	<u>-</u>	<u>31,386</u>	<u><b>31,386</b></u>	<u>7,518</u>

**BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**9(a). EXPENDITURE ON CHARITABLE ACTIVITIES**

<b>Activity</b>	<b>Restricted funds €</b>	<b>Unrestricted funds €</b>	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Information and support	537,227	111,158	<b>648,385</b>	696,304
Training and education	221,582	92,181	<b>313,763</b>	396,573
Awareness	402,777	27,359	<b>430,136</b>	131,049
Advocacy	92,119	26,313	<b>118,432</b>	104,705
Research	36,824	51,144	<b>87,968</b>	69,975
	<u>1,290,529</u>	<u>308,155</u>	<u><b>1,598,684</b></u>	<u>1,398,606</u>

<b>Activity</b>	<b>Activities Undertaken Directly €</b>	<b>Grant funding of activities €</b>	<b>Support costs (Note 9(b)) €</b>	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Information and support	135,100	-	513,285	<b>648,385</b>	696,304
Training and education	32,482	-	281,282	<b>313,764</b>	396,573
Awareness	304,349	-	125,787	<b>430,136</b>	131,049
Advocacy	1,391	-	117,041	<b>118,432</b>	104,075
Research	1,435	62,195	24,337	<b>87,967</b>	69,975
	<u>474,757</u>	<u>62,195</u>	<u>1,061,732</u>	<u><b>1,598,684</b></u>	<u>1,398,606</u>

\*Awareness includes a non-cash donated service from Havas Media Group in relation to the promotion of a public awareness campaign for International Epilepsy Day 2020 (See Note 4).

**9(b). ANALYSIS OF SUPPORT COSTS**

	<b>2020 €</b>	<b>2019 €</b>	<b>Basis of allocations</b>
Fundraising activities - Staff costs (Note 10)	<u>125,933</u>	<u>201,729</u>	Fundraising from % time spent on activities
<b>Charitable activities</b>			
Charge for financial year			
Staff Costs	855,772	945,326	Utilisation by staff time across 5 activities
Maintenance & Repairs	32,038	19,022	Utilisation by staff time across 5 activities
Office Expenses	83,634	64,906	Utilisation by staff time across 5 activities
Finance & Governance	67,068	62,252	Utilisation of staff time across 5 activities
Depreciation	23,220	18,304	Utilisation by department across 5 activities
(Note 9a)	<u><b>1,061,732</b></u>	<u>1,109,810</u>	
<b>Total</b>	<u><b>1,187,665</b></u>	<u>1,311,539</u>	

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**10. EXPENDITURE ON RAISING FUNDS**

	Restricted funds €	Unrestricted funds €	Total 2020 €	Total 2019 €
Raising donations, legacies, corporate donations and regular giving	67,341	16,744	<b>84,085</b>	63,937
Fundraising activities – campaigns appeals and events	12,937	713	<b>13,650</b>	63,977
Support costs (Note 9(b))	5,992	119,941	<b>125,933</b>	201,729
	<u>86,270</u>	<u>137,398</u>	<u><b>223,668</b></u>	<u>329,643</u>

**11. TAXATION**

No charge to taxation arises due to the charitable status of the company. The company is registered as a charity with the Revenue Commissioners under CHY No. 6170.

**12. EMPLOYEES AND REMUNERATION**

	2020	2019
Average number of persons employed	25	27
Service delivery	14	14
Fundraising	5	6
Administration	3	4
Training	3	3
	<u>25</u>	<u>27</u>
The staff costs comprise:	<b>€</b>	<b>€</b>
Information & Support	341,756	351,010
Training & Education	182,659	213,262
Awareness	82,409	87,256
Advocacy	81,775	70,742
Research	16,459	18,267
Administration	123,436	145,954
Fundraising	105,537	201,729
Other compensation costs	5,367	5,934
Redundancy costs	-	-
	<u>939,398</u>	<u>1,094,154</u>
Included in the above are costs as follows:		
Employer's PRSI	86,450	101,008
Retirement benefits (note 23)	50,415	57,684

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**12. EMPLOYEES AND REMUNERATION (CONTINUED)**

The number of employees whose salaries (excluding employer PRSI and pension contributions) were greater than €60,000 were as follows:

	<b>2020 Number</b>	2019 Number
€60,001 - €70,000	1	1
€70,001 - €80,000	0	0
€80,001 - €90,000	1	1

The total remuneration for key management personnel for the financial year amounted to €172,194 (2019: €184,096). Remuneration includes salaries, employer PRSI and pension contributions.

**13. NET INCOME/(EXPENDITURE)**

	<b>2020 €</b>	2019 €
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The net income/(expenditure) for the financial year is arrived at after charging/(crediting):

Directors' remuneration and emoluments	-	-
Depreciation	23,219	18,304
Operating lease payments	16,680	17,017
Bank deposit interest	(3,453)	(2,098)

**14. FIXED ASSETS**

	<b>Premises €</b>	<b>Fixtures and fittings €</b>	<b>Computer and office equipment €</b>	<b>Total €</b>
<b>Cost:</b>				
At 1 January 2020	122,470	58,454	72,361	253,285
Additions	-	-	20,303	20,303
Disposal/write downs	-	-	(4,451)	(4,451)
<b>At 31 December 2020</b>	<b>122,470</b>	<b>58,454</b>	<b>88,213</b>	<b>269,137</b>
<b>Depreciation:</b>				
At 1 January 2020	15,150	37,824	53,928	106,902
Charge for financial year	1,225	5,249	16,745	23,219
Disposal/write downs	-	-	(4,451)	(4,451)
<b>At 31 December 2020</b>	<b>16,375</b>	<b>43,073</b>	<b>66,222</b>	<b>125,670</b>
<b>Net Book Amount: At 31 December 2020</b>	<b>106,095</b>	<b>15,381</b>	<b>21,991</b>	<b>143,467</b>
At 31 December 2019	107,320	20,630	18,433	146,383

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

<b>15. STOCK</b>	<b>2020</b>	2019
	<b>€</b>	€
Stock of fundraising materials	-	-
	<u>                    </u>	<u>                    </u>
There are no material differences between the replacement cost and the balance sheet amounts.		
<b>16. DEBTORS: Amounts falling due within one year</b>	<b>2020</b>	2019
	<b>€</b>	€
Debtors	74,586	72,739
Prepayments	25,108	27,423
Accrued income	91,722	30,521
	<u>                    </u>	<u>                    </u>
	<u>191,416</u>	<u>130,683</u>
	<u>                    </u>	<u>                    </u>
<b>17. CASH AT BANK AND IN HAND</b>	<b>2020</b>	2019
	<b>€</b>	€
Cash at bank and in hand	1,443,251	1,320,689
Amounts held on behalf of Irish Epilepsy League (note 18)	-	98,034
	<u>                    </u>	<u>                    </u>
	<u>1,443,251</u>	<u>1,418,723</u>
	<u>                    </u>	<u>                    </u>
<b>18. CREDITORS: Amounts falling due within one year</b>	<b>2020</b>	2019
	<b>€</b>	€
Creditors	69,658	41,577
Accruals	43,410	29,813
Deferred income (Note 19)	42,937	45,117
Amounts held on behalf of Irish Epilepsy League (note 17)	-	98,034
PAYE/PRSI/USC	25,340	23,230
	<u>                    </u>	<u>                    </u>
	<u>181,345</u>	<u>237,771</u>
	<u>                    </u>	<u>                    </u>

Until 2020, Epilepsy Ireland held funds on behalf of Irish Epilepsy League (IEL), the Irish Chapter of the International League Against Epilepsy (the association of healthcare professionals and scientists working in epilepsy). Epilepsy Ireland had assisted IEL in its administration function. Following the incorporation of IEL ('the company') in 2020, the company instructed Epilepsy Ireland to transfer the funds held on its behalf to the bank account of the company. The Board of Directors authorised the transfer of funds to the company in December 2020. There are no related parties within IEL and it is not under the control of Epilepsy Ireland.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**19. DEFERRED INCOME**

Deferred income comprises of grants for specific service delivery projects carried out by the Epilepsy Ireland. This income is released as the associated project costs are incurred for the relevant project.

	<b>2020</b> €	2019 €
Balance at start of financial year	45,117	-
Amount received in the financial year	41,435	45,117
Amount released to income in the financial year	(43,615)	-
Balance at end of financial year (Note 18)	<u>42,937</u>	<u>45,117</u>

**20. FINANCIAL INSTRUMENTS**

The carrying value of the company's financial assets and liabilities are summarised by category below:

	<b>2020</b> €	2019 €
<b>Financial assets</b>		
<i>Measured at undiscounted amounts receivable</i>		
• Debtors (Note 16)	99,694	100,162
	<u>                    </u>	<u>                    </u>
<b>Financial liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
• Creditors (Note 18)	69,658	41,577
	<u>                    </u>	<u>                    </u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**21. ANALYSIS OF FUNDS**

	Opening balance 1 January 2020 €	Incoming resources €	Resources expended €	Transfers €	Closing balance 31 December 2020 €
<b>Restricted funds</b>					
Health Service Executive	19,294	754,884	(827,126)	68,918	<b>15,970</b>
SSNO	2,654	77,968	(79,686)	-	<b>936</b>
SlainteCare Implement. Fund	24,516	46,892	(23,837)	-	<b>47,571</b>
The Community Foundation	-	23,184	-	-	<b>23,184</b>
Stability Fund	-	258,310	(163,088)	-	<b>95,222</b>
Havas in-kind donation	-	249,075	(249,075)	-	<b>-</b>
Research funding	-	27,342	(27,342)	-	<b>-</b>
Other Grants	20,700	3,470	(6,645)	-	<b>17,525</b>
	<u>67,164</u>	<u>1,441,125</u>	<u>(1,376,799)</u>	<u>68,918</u>	<u><b>200,408</b></u>
<b>Unrestricted funds</b>					
General Funds	924,900	519,998	(399,763)	(186,776)	<b>858,359</b>
Designated Funds					
- Premises reserve	100,000	-	-	-	<b>100,000</b>
- Research reserve	233,812	-	(45,790)	-	<b>188,022</b>
- Awareness campaigns	32,142	-	-	67,858	<b>100,000</b>
- Aids and Appliances	-	-	-	50,000	<b>50,000</b>
- Strategic Plan Implementation	100,000	-	-	-	<b>100,000</b>
	<u>465,954</u>	<u>-</u>	<u>(45,790)</u>	<u>117,858</u>	<u><b>538,022</b></u>
<b>TOTAL FUNDS</b>	<u>1,458,018</u>	<u>1,961,123</u>	<u>(1,822,352)</u>	<u>-</u>	<u><b>1,596,789</b></u>

HSE-funded services are only partially funded and €68,918 (2019: €90,686) has been transferred from general unrestricted funds to meet the full cost of providing the services.

€15,970 (2019: €19,295) of HSE funds, made up predominantly of National Lottery grants are being carried forward for use in 2021. Due to a Covid-19 necessitated extension, €47,571 of Slaintecare Implementation funding (2019: €24,516) is also carried over along with €95,222 of Covid-19 Stability funding (2019: €0) to be used by June 30<sup>th</sup>, 2021. €23,184 in funding from the Community Foundation relates to work which will be conducted in 2021 per funding terms and conditions (2019: €0). Other restricted grants totalling €17,525 (2019: €20,700) are also carried forward to be utilised in 2021.

The Board has designated reserves for utilisation in special strategic activities including undertaking epilepsy awareness campaigns; providing funding for current and future research projects and for upgrading/relocating the charity's head office in Crumlin. The Board also maintains a reserve to facilitate implementation of the organisation's Strategic Plans. The board has also created a new designated reserve to develop and sustain an expanded Aids & Appliances scheme for service users.

The Research Reserve was reduced by €45,790 in 2020 to finance epilepsy research investments approved by the Board.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**21. ANALYSIS OF FUNDS (Continued)**

The board has also agreed to a re-designation of funds as follows:

- The Awareness Campaigns reserve was increased to €100,000 to meet the anticipated costs of future awareness campaigns such as International Epilepsy Day.
- €50,000 was designated from general unrestricted funds to the new Aids & Appliances reserve to develop and launch a new expanded service alongside anticipated future fundraising income.

As a result of these movements, the General Unrestricted Reserve was reduced from €924,900 to €858,359 in 2020 and overall designated reserves increased from €465,954 to €538,022.

**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted Funds €</b>	<b>Unrestricted Funds €</b>	<b>Closing Balance €</b>
Fixed assets	-	143,467	143,467
Current assets	200,408	1,434,259	1,634,667
Liabilities	-	181,345	181,345
	200,408	1,396,381	1,596,789
	200,408	1,396,381	1,596,789
<b>In respect of prior year</b>			
	<b>Restricted Funds €</b>	<b>Unrestricted Funds €</b>	<b>Closing Balance €</b>
Fixed assets	-	146,383	146,383
Current assets	67,164	1,482,242	1,549,406
Liabilities	-	237,771	237,771
	67,164	1,390,856	1,458,018
	67,164	1,390,856	1,458,018

**23. RETIREMENT BENEFITS**

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost €50,415 (2019: €57,684) is charged to the Statement of Financial Activities in the financial year in which it arises. There was €9,189 payable at the financial year-end (2019: €8,970).

**24. CONSTITUTION**

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes, if necessary during the time they are a member or within one year after they cease to be a member, to contribute to the assets of the company an amount not exceeding €1.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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**25. COMMITMENTS**

The company has committed to spending the following on research projects in the coming years:

	<b>2020</b>	2019
	<b>€</b>	€
Within one year	-	24,705
Between two and five years	-	-
	<u>                    </u>	<u>                    </u>

**Operating lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:-

	<b>2020</b>	2019
	<b>€</b>	€
- Within 1 year	11,890	16,680
- Between one and two years	11,400	23,290
- Between two and five years	-	-
	<u>                    </u>	<u>                    </u>

**26. RELATED PARTY TRANSACTIONS**

The company engaged HAVAS Dublin, an international media and communications company to devise, develop and implement a public epilepsy awareness campaign for International Epilepsy Day in February 2020. Mr T. Caravousanos, a director of Brainwave The Irish Epilepsy Association t/a Epilepsy Ireland, was a director of HAVAS Dublin Ltd at the time. The campaign included the design and production of video, photography, posters, social media materials, press materials & engagement and securing of outdoor and press advertising space.

The market value of the campaign was estimated at €210,000 (ex-VAT). HAVAS invoiced EI for €7,500 (ex-VAT) in full settlement of the work carried out, which included a range of third-party costs. HAVAS donated approximately €25,000 (ex-VAT) of pro-bono staff time to the project as well as approximately €7,500 (ex-VAT) of pro-bono third-party costs. Over €170,000 (ex-VAT) of advertising space was booked by HAVAS at no cost to the charity.

In accordance with Charities SORP, these in-kind donations are recorded as income and expenditure in the Statement of Financial Activities. Neither HAVAS nor Mr Caravousanos derived any profit from the transaction.

**27. SUBSEQUENT EVENTS**

There are no significant events subsequent to the financial year end.

**28. COMPARATIVE AMOUNTS**

Certain comparative amounts have been reclassified, where necessary, to ensure comparability with current financial year disclosure.