

Brainwave-The Irish Epilepsy Association
T/A Epilepsy Ireland

Reports and Financial Statements
for the financial year ended
31 December 2016

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

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

CONTENTS

	PAGE
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' REPORT	3 - 8
DIRECTORS' RESPONSIBILITIES STATEMENT	9
INDEPENDENT AUDITORS' REPORT	10 - 11
STATEMENT OF FINANCIAL ACTIVITIES	12
BALANCE SHEET	13
STATEMENT OF CASH FLOWS	14
NOTES TO THE FINANCIAL STATEMENTS	15 - 28
SUPPLEMENTARY INFORMATION:	
SCHEDULE 1: DETAILED INCOME AND EXPENDITURE ACCOUNT	30 - 31
SCHEDULE 2: SUPPLEMENTARY SCHEDULES TO THE DETAILED INCOME AND EXPENDITURE ACCOUNT	32

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

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Mr. M. Dowdall (Chairman)
Mrs. T. Dagge
Dr. N. Delanty
Major General V. Savino
Dr. B. Sweeney
Dr. D. Webb
Dr. M. Hennessy
Dr. B. McNamara
Dr. J. Senior
Mrs. C. Saarsteiner
Mrs. N. Mitchell
Dr. B. Lynch
Mr. M. McLoughlin
Mr. D. Gray
Ms. C. Grieve
Dr. C. Linehan

SECRETARY AND REGISTERED OFFICE

Ms. C. Crehan Dowdall (to 1 November 2016)
Ms. C. Grieve (from 22 November 2016)
249 Crumlin Road
Dublin 12

AUDITORS

Deloitte
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

BANKERS

Allied Irish Banks plc
Bank of Ireland
Permanent TSB
Rabobank
KBC Bank

SOLICITORS

McCann Fitzgerald
Solicitors
2 Harbourmaster Place
Custom House Dock
Dublin 1

CHARITY NUMBER

20010553
CHY (Revenue) 6170

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

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2016.

OBJECTIVES AND ACTIVITIES

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 one of the most common neurological disorders, affecting 37,000 people in Ireland, including an estimated 10,000 children under the age of 16. There are at least 10,000 people in Ireland living with uncontrolled seizures, and for this group in particular, the consequences of an epilepsy diagnosis can be long-lasting and significant. It can affect the person's 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.

Epilepsy Ireland offers a range of support services including one-to-one support, outreach services, regional and online support groups, educational programmes, group-based self-management programmes and a range of seminars, events and publications. Training services include the provision of epilepsy training to healthcare professionals and the delivery of Training For Success, a one-year pre-employment training course for young adults based at IT Sligo. Epilepsy Ireland is also actively involved in raising public awareness of epilepsy, advocating on behalf of people with epilepsy and supporting Irish research into the condition.

ACHIEVEMENTS AND PERFORMANCE

In 2016, the company reported net incoming resources of €61,166 (2015: net outgoing resources €214,910), which surpassed budgeted expectations. The figure includes an unforeseen donation of €141,319 received during the year, and is inclusive of designated strategic expenditure, such as research grants and funding for the new Transition Epilepsy Nurse Specialist position.

There continued to be high demand for Epilepsy Ireland's services throughout the year. There were 19,460 individual contacts with our services (an increase from 17,846 in 2015 and 14,750 in 2014). 8,577 of these contacts were on a one-to-one basis via our network of Community Resource Officers around the country, Information Officer, Training Manager and Epilepsy Specialist Nurse. We supported 3,302 unique individuals through our services, including 1,173 existing services users and 2,129 new service users. Additional steps were taken during the year to meet the increasing demand including allocating additional Community Resource hours to both the East and West regions.

Much of the growing demand is a result of increasing referrals from epilepsy health services across the country which has also grown in recent years through the National Epilepsy Clinical Care Programme. In 2016, 397 people took part in our Living Well With Epilepsy 'toolkit' programme, designed for people with a new diagnosis and parents of newly diagnosed children. Since the launch of the programme in 2014, we have delivered 1,248 toolkit sessions. We also ran 11 STEPS group-based self-management programmes for adults with 70 attendees and 8 Parents STEPS Programmes with 56 attendees. STEPS is for people with epilepsy and parents seeking to learn more about their epilepsy and life management. People attending our STEPS and Parents STEPS programmes consistently report positive outcomes across a range of knowledge, skills and wellbeing parameters.

An important service development in 2016 was funding for a new Epilepsy Transition Nurse service in conjunction with Temple Street National Children's Hospital to create and develop new best practice pathways for transitional services for teenagers with epilepsy moving from children's to adult's services. The post operates across the range of Dublin Adult and Paediatric Hospitals.

This also allowed the creation of a new helpline service relating to transition and teenagers. Our Epilepsy Specialist Nurse based at Beaumont Hospital also continued to provide a helpline service throughout the year in addition to delivering information sessions around the country.

DIRECTORS' REPORT (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Other innovative service developments included new activities for children with epilepsy (such as our puppet workshop events and family fun days) and information seminars for teachers. 17 teachers seminars were held with 394 teachers attending. This was in addition to the 192 schools and community organisations that we visited during the year. In total, 319 community presentations were delivered during the year to 6,550 attendees (up from 297/5736 in 2015). Our busy services team also delivered many other service events during the year including 46 local support groups and 46 weekly online support groups.

The 2016 National Epilepsy Conference was the biggest in many years. Held in Dublin and marking Epilepsy Ireland's 50th anniversary, the event was held over two days and consisted of 18 expert national and international speakers. Over 250 people attended to learn about the latest developments in epilepsy care. We were delighted to launch the first ever Epilepsy Ireland Volunteer awards, where a number of long-serving volunteers were recognised for their service and commitment.

Our training programme in Epilepsy Awareness & the Administration of Buccal Midazolam (BM) for health and allied health professionals continued to grow in 2016. 152 training days were provided (2015: 117) and 1571 people attended the courses (2015: 1,102). Over 500 training days have been provided since 2009 and a total of 5,224 people have now been trained.

11 students undertook our one-year pre-employed training programme at IT Sligo, Training for Success. Running since 1998, TFS provides a practical and inspirational experience for young people with epilepsy who, because of their condition have experienced difficulties in progressing their educational and career aspirations. Data gathered during 2016 found that 85% of graduates had found a job or upskilled further after they completed the programme.

One of the main awareness-raising activities during 2016 was the 'I See Beyond' campaign, organised jointly with the brain-injury charity Headway and focusing on highlighting hidden disability. The iseebeyond.ie website was launched featuring a number of videos reflecting the challenges faced in daily life by people with hidden disabilities like epilepsy. The campaign also featured inspirational personal stories. Minister for Health Leo Varadkar launched the campaign to coincide with International Epilepsy Day in February, while a number of employers also signed up to show their support. Pre- and post-campaign market research found that the campaign had a significant effect on promoting positive attitudes to people with hidden disabilities, and the campaign was scheduled to continue in 2017.

Also for International Epilepsy Day 2016, Epilepsy Ireland partnered with RCSI to host the 2nd Epilepsy Research Explained event in Dublin. A full house attended to learn more about ongoing research efforts in Ireland and abroad. The event also saw the launch of the Epilepsy Lighthouse Project, one of three HSE e-health projects aimed at improving health outcomes through the co-ordinated deployment of technology. Epilepsy Ireland is a partner on the project.

One new research project was funded in 2016. The grant of €144,484 is co-funded by Epilepsy Ireland and the Health Research Board and will support RCSI's Prof David Henhsall's three-year study entitled "MicroRNAs in the mechanism of ketogenic diet therapies and as biomarkers in paediatric epilepsy". This important study could help doctors in Ireland and worldwide understand how the diet works and help predict in advance which children will benefit from the diet. By the end of 2016, Epilepsy Ireland had supported nine high quality research projects since 2009 and invested over €900,000 inclusive of HRB contributions.

At the year end, work was almost complete on the Trinity College SENSE study on the impact of Epilepsy Specialist Nurses, also funded by Epilepsy Ireland and the HRB. The SENSE report was to be launched in February 2017. Other funded studies continued during the year including Dr Veronica Lambert's work at DCU and Dr Naomi Elliott's How 2 Tell Study at Trinity College. Both projects will be completed in 2017. A number of other studies were supported in non-financial ways including studies at Queens University Belfast, Liverpool University, and the HSE's EPIC study which aims to improve patient-centred care within the Irish epilepsy service.

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

DIRECTORS' REPORT (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

In 2015, Epilepsy Ireland and UK charity SUDEP Action had launched the Epilepsy Deaths Register for Ireland (EDRI) to learn more about the reasons why people may die from epilepsy and to drive research in how risks can be reduced. In 2016, data from the EDRI was published as part of the International Epilepsy Deaths Register's 2016 report covering over 500 deaths from the UK, USA and Ireland. The report included information on over 60 Irish epilepsy deaths.

There were a number of high profile advocacy issues in 2016. Epilepsy Ireland and a number of other charities continued to work on advocate on the issue of fetal anti-convulsant syndrome under the FACS Forum umbrella. Work is focused on improving public awareness of the issue and advocating for better supports for families affected by FACS. Medical cannabis was also a major advocacy issue during the year. Epilepsy Ireland worked to educate members and service users on the subject taking an evidence-based approach. We also continued to highlight issues relevant to students and children with epilepsy in 2016.

In December 2016, Ireland Rugby Head Coach Joe Schmidt launched Epilepsy Ireland's new Strategic Plan for the period 2017-21. The plan was developed over an 18-month period with input from a wide range of stakeholders, including Epilepsy Ireland members, service users, volunteers, health professionals and staff. 21 strategic objectives are grouped under six overarching aims, which focus on our core areas of work: Support & Information; Training & Education; Awareness raising; Advocacy and Research in addition to objectives in Governance and organisational quality. Over the next five years, the charity aims to protect and maintain existing activities, while also developing in new directions to ensure we continue to meet the needs of people with epilepsy and their families in Ireland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Epilepsy Ireland voluntary board of directors are committed to the highest standards of corporate governance and understand that this is a key obligation in ensuring best practice in the operation of the company's activities.

Central to this is the board membership which has the appropriate skills and experience and has an effective executive. The board has 16 volunteer members drawn from a variety of backgrounds and experiences and is responsible for the leadership, strategy and control of the organisation. At its bi-monthly meetings the board is appraised of the activities of the organisation by the executive and receives reports on the current financial position from the Finance and Audit sub-committee.

The board governs the organisation within the context of the organisations Strategic and annual plans and with reference to budgets reviewed by the Finance & Audit sub-committee and approved by the Board. Six board meetings were held in 2016. The CEO manages the operation of the charity with delegated responsibility to the executive team.

Epilepsy Ireland has attained Practical Quality Assurance System for Small Organisations (PQASSO) Quality Mark Level 1 from the UK-based Charities Evaluation Service. PQASSO is the leading 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.

In 2016, CEO Mike Glynn retired after 21 years with Epilepsy Ireland and Peter Murphy was appointed to the role in March. Peter had been a member of the management team since 2008 and had been Deputy CEO since 2012.

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

DIRECTORS' REPORT (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risks and uncertainties

The principal risks and uncertainties facing the organisation are risks associated with a drop in income. The organisation's activities are dependent on fundraised income and on service-level agreements with the Health Service Executive. The economic climate of the past decade has had a significant impact on the ability of the public to support charities, coupled with reputational issues within the wider sector that have had an impact on public confidence. However, Epilepsy Ireland's fundraising performance remains strong in an ever-competitive environment. After a number of years of HSE funding cuts, funding has stabilised in more recent years and the directors are satisfied that the level of funding remains satisfactory and that costs are being appropriately managed by the executive. The board is confident that the organisation is well positioned to meet its core objectives, while recognising that many of the aims outlined in the 2017-2021 Strategic Plan are dependent on securing additional sources of funds.

The Finance and Audit sub-committee of Epilepsy Ireland continues to closely monitor income and expenditure and provide timely recommendations to the board for any interventions it may consider necessary.

The Board has approved a risk management policy for the organisation and maintains a risk register detailing all organisational risks and the mitigation measures in place to minimise these risks.

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 company has policies and procedures in relation to the receipt, recording and control of all income received.

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 expenditure is monitored to ensure alignment with plans and with financial resources available.

RESULTS FOR THE FINANCIAL YEAR	2016	2015
	€	€
Net income/(expenditure) for the financial year	61,166	(214,910)

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

DIRECTORS' REPORT (CONTINUED)

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:

Mr. M. Dowdall
Mrs. T. Dagge
Dr. N. Delanty
Ms. C. Crehan Dowdall (resigned 1 November 2016)
Major General V. Savino
Dr. B. Sweeney
Dr. D. Webb
Dr. M. Hennessy
Dr. B. McNamara
Dr. J. Senior
Mrs. C. Saarsteiner
Mrs. N. Mitchell
Dr. B. Lynch
Mr. M. McLoughlin
Mr D. Gray
Ms. C. Grieve
Dr. C. Linehan
Ms. A. Muddiman (resigned 22 February 2016)

Secretary:

Ms. C. Crehan Dowdall (resigned 1 November 2016)
Ms. C. Grieve (from 22 November 2016)

POST BALANCE SHEET EVENTS

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

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.

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

DIRECTORS' REPORT (CONTINUED)

AUDITORS

The auditors, Deloitte, 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:

Mark Dowdall
Director

Derry Gray
Director

Date

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

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the Council Members to prepare financial statements for each financial year. Under the law, the Council Members have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). Under company law, the Council Members 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 relevant financial reporting framework, 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 AUDITORS' REPORT TO THE MEMBERS OF
BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION
T/A EPILEPSY IRELAND
(A company limited by guarantee and not having a share capital)**

We have audited the financial statements of Brainwave-The Irish Epilepsy Association trading as Epilepsy Ireland for the financial year ended 31 December 2016, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 25. 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 ("relevant financial reporting framework").

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with the Companies Act 2014 and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the financial year ended 31 December 2016 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure for the financial period 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.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
BRAINWAVE-THE IRISH EPILEPSY ASSOCIATION
T/A EPILEPSY IRELAND
(A company limited by guarantee and not having a share capital)**

Matters on which we are required to report by the Companies Act 2014

- 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.

Matters on which we are required to report by exception

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.

For and on behalf of
Chartered Accountants and Statutory Audit Firm
Dublin

Date:

DRAFT

**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 2016**

	Notes	Restricted Funds 2016 €	Unrestricted Funds 2016 €	Total Funds 2016 €	Restricted Funds 2015 €	Unrestricted Funds 2015 €	Total Funds 2015 €
INCOME FROM:							
Donations and Legacies	3	-	484,080	484,080	-	310,742	310,742
Charitable Activities	4	912,730	128,951	1,041,681	947,432	83,512	1,030,944
Other Trading Activities	5	85,246	133,713	218,959	86,500	168,162	254,662
Investment Income	6	-	823	823	-	21,873	21,873
Other Income	7	-	18,732	18,732	-	3,630	3,630
Total		997,976	766,299	1,764,275	1,033,932	587,919	1,621,851
EXPENDITURE ON:							
Charitable activities	8	934,243	330,906	1,265,149	980,738	353,585	1,334,323
Raising funds	9	48,590	207,535	256,125	50,536	259,027	309,563
Other	10	156,185	15,156	171,341	-	221,657	221,657
Total		1,139,018	553,597	1,692,615	1,031,274	834,269	1,865,543
NET INCOME/(EXPENDITURE)	13	(141,042)	212,702	71,660	2,658	(246,350)	(243,692)
Unrealised gain on quoted investments		-	(10,494)	(10,494)	-	28,782	28,782
Taxation	11	-	-	-	-	-	-
Transfers between funds	21	155,753	(155,753)	-	-	-	-
		14,711	46,455	61,166	2,658	(217,568)	(214,910)
Total funds brought forward at 1 January 2016	21	2,658	1,523,411	1,526,069	-	1,740,979	1,740,979
	21						
Total funds carried forward at 31 December 2016		17,369	1,569,866	1,587,235	2,658	1,523,411	1,526,069

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

**BALANCE SHEET
AS AT 31 DECEMBER 2016**

	<i>Notes</i>	2016 €	2015 €
Fixed Assets			
Tangible assets	14	150,830	163,690
Financial assets	15	223,748	234,242
		<u>374,578</u>	<u>397,932</u>
Current Assets			
Stock	16	3,935	7,718
Debtors	17	42,977	42,636
Cash at bank and in hand	18	1,455,703	1,367,534
		<u>1,502,615</u>	<u>1,417,888</u>
Current Liabilities			
Creditors: Amounts falling due within one year	19	(289,958)	(289,751)
		<u>1,212,657</u>	<u>1,128,137</u>
Net Current Assets			
		<u>1,587,235</u>	<u>1,526,069</u>
TOTAL NET ASSETS	22	<u>1,587,235</u>	<u>1,526,069</u>
FUNDS OF THE CHARITY:			
Restricted funds	21	17,369	2,658
Unrestricted funds			
- General funds	21	700,826	596,745
- Designated funds	21	869,040	926,666
TOTAL FUNDS		<u>1,587,235</u>	<u>1,526,069</u>

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

Mark Dowdall
Director

Derry Gray
Director

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

**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

RECONCILIATION OF NET INCOME TO CASH USED IN CHARITABLE ACTIVITIES

	2016 €	2015 €
Net income/(expenditure) for the year	71,660	(243,692)
<i>Adjustments for:</i>		
Depreciation	12,860	15,216
(Increase)/decrease in debtors	(341)	10,376
Increase/(decrease) in creditors	207	(42,748)
Decrease in stock	3,783	12,109
Net Cash flows from operating activities	88,169	(248,739)
	2016 €	2015 €
Net cash used in charitable activities	88,169	(248,739)
Cash flows from investing activities		
Purchase of tangible assets	-	(9,476)
Net cash provided by investing activities	-	(9,476)
Change in cash and cash equivalents in the reporting year	88,169	(258,215)
Cash and cash equivalents at the beginning of the reporting year	1,367,534	1,625,749
Cash and cash equivalents at the end of the reporting year	1,455,703	1,367,534
Reconciliation to cash at bank and in hand:		
Cash and cash equivalents at the end of financial year	1,455,703	1,367,534

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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:

Format of financial statements

General Information and Basis of Accounting

Brainwave-The Irish Epilepsy Association T/A Epilepsy Ireland is constituted under Irish company law as a company limited by guarantee and as a registered charity.

Prior to the Companies Act 2014, company law scoped out companies not trading for gain for the members from the 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.

The Companies Act 2014 became effective in law on 1 June 2015 and from that date applies the format and content of financial statements requirements appropriate for a company trading for the profit of its members to a company that is a not-for-profit organisation such as Brainwave-The Irish Epilepsy Association T/A Epilepsy Ireland for example, to present a profit and loss account and report on items such as turnover, cost of sales, profit or loss on ordinary activities before taxation, along with related notes.

In order to provide information relevant to understanding the stewardship of the directors and the performance and financial position of the charity, Brainwave-The Irish Epilepsy Association T/A Epilepsy Ireland has prepared its financial statements in accordance with the format provided for in the Statement of Recommended Practice (SORP) for charities (2015) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' as published by the Charity Commission for England and Wales. In particular Brainwave-The Irish Epilepsy Association T/A Epilepsy Ireland 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.

Going Concern

The company forecasts and projections, taking account of reasonable possible changes in performance, show that the company will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

1. ACCOUNTING POLICIES (CONTINUED)

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	:	20% reducing balance

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.

Investment and Buccal Midazolam (BM) Training Income is recognised on a receivable basis.

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.

Stock

Stocks are valued at the lower of cost and net realisable value.

1. ACCOUNTING POLICIES (CONTINUED)

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

2. 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.

There were no significant judgements and estimates made by the directors for the current financial year.

3. DONATIONS AND LEGACIES

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Collections	-	204,874	204,874	189,493
Donations	-	265,820	265,820	81,614
Memberships	-	13,386	13,386	20,008
Legacies	-	-	-	19,627
	-	484,080	484,080	310,742

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
HSE funding (service level agreements & national lottery)	764,265	-	764,265	774,033
Solas/FAS (training for success)	123,843	-	123,843	106,563
Health research board	24,622	-	24,622	66,836
Buccal Midazolam (BM) training programme	-	113,415	113,415	77,131
Other grants	-	1,900	1,900	1,200
Other income generating services	-	13,636	13,636	5,181
	912,730	128,951	1,041,681	1,030,944

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

5. OTHER TRADING ACTIVITIES

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Raffles and lotteries	49,545	24,988	74,533	108,858
Campaigns and appeals	-	62,832	62,832	93,516
Fundraising events	35,701	45,893	81,594	52,288
	85,246	133,713	218,959	254,662

6. INVESTMENT INCOME

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Interest income	-	(1,767)	(1,767)	17,097
Investment income	-	2,590	2,590	4,776
	-	823	823	21,873

7. OTHER INCOME

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Miscellaneous income	-	18,732	18,732	3,630

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

8. EXPENDITURE ON CHARITABLE ACTIVITIES

Activity	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Information and support	512,999	186,357	699,356	576,576
Training and education	214,971	70,852	285,823	267,720
Awareness	92,064	40,902	132,966	189,362
Advocacy	62,577	25,292	87,869	103,711
Research	51,632	7,503	59,135	196,954
	934,243	330,906	1,265,149	1,334,323

Activity	Activities Undertaken Directly €	Grant funding of activities €	Support costs (Note 8(a)) €	Total 2016 €	Total 2015 €
Information and support	231,034	-	468,322	699,356	576,576
Training and education	34,780	-	251,043	285,823	267,720
Awareness	28,214	-	104,752	132,966	189,362
Advocacy	-	-	87,869	87,869	103,711
Research	1,598	31,474	26,063	59,135	196,954
	295,626	31,474	938,049	1,265,149	1,334,323

8(a). ANALYSIS OF SUPPORT COSTS

	2016 €	2015 €	Basis of allocations
Fundraising activities - Staff costs	136,585	132,426	Fundraising from % time spent on activities
Charitable activities			
Charge for financial year			
Information and support	468,322	419,198	By department
Training and education	251,043	249,240	By department
Awareness	104,752	98,190	By department
Advocacy	87,869	103,711	By department
Research	26,063	36,830	By department
	938,049	907,169	
Total	1,074,634	1,039,595	

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

9. EXPENDITURE ON RAISING FUNDS

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Raising donations, legacies, corporate donations and regular giving	10,173	23,944	34,117	62,443
Fundraising activities – campaigns, appeals and events	38,417	47,006	85,423	114,694
Support costs (Note 8(a))	-	136,585	136,585	132,426
	48,590	207,535	256,125	309,563

10. OTHER EXPENDITURE

	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Maintenance and repairs	10,053	-	10,053	18,617
Office expenses	77,434	-	77,434	74,205
Finance and governance	68,698	-	68,698	113,464
Depreciation	-	12,860	12,860	15,216
Sundry	-	2,296	2,296	155
	156,185	15,156	171,341	221,657

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

12. EMPLOYEES AND REMUNERATION	2016	2015
Average number of persons employed	27	25
Service delivery	14	13
Fundraising	5	4
Administration	4	4
Training	4	4
	27	25
The staff costs comprise:	€	€
Information & support	349,469	336,595
Training & education	204,084	209,355
Awareness	86,400	80,624
Advocacy	72,851	85,330
Research	21,609	28,331
Administration	123,265	128,344
Fundraising	136,585	132,426
	994,263	1,001,005
Included in the above are costs as follows:		
Employer's PRSI	88,942	85,648
Retirement benefits (note 23)	48,177	67,345
The number of employees whose salaries (excluding employer pension contributions) were greater than €60,000 were as follows:		
	2016	2015
	Number	Number
€60,001 - €70,000	1	2
€70,001 - €80,000	-	-
€80,001 - €90,000	1	1

The total remuneration for key management personnel for the financial year amounted to €199,915 (2015: €245,539). Remuneration included salaries, employer PRSI and pension contributions.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

13. NET INCOME/(EXPENDITURE)	2016	2015
	€	€
The net income/(expenditure) for the financial year is arrived at after charging/(crediting):		
Directors' remuneration and emoluments	-	-
Depreciation	12,860	15,216
Bank deposit interest	1,767	(17,097)
	<u> </u>	<u> </u>

14. FIXED ASSETS				
	Premises	Fixtures and fittings	Computer and office equipment	Total
	€	€	€	€
Cost:				
At 1 January 2016	122,470	143,943	263,930	530,343
Write downs	-	(111,737)	(153,354)	(265,091)
At 31 December 2016	<u>122,470</u>	<u>32,206</u>	<u>110,576</u>	<u>265,252</u>
Depreciation:				
At 1 January 2016	10,250	139,602	216,801	366,653
Charge for financial year	1,225	2,207	9,428	12,860
Write downs	-	(111,737)	(153,354)	(265,091)
At 31 December 2016	<u>11,475</u>	<u>30,072</u>	<u>72,875</u>	<u>114,422</u>
Net Book Amount:				
At 31 December 2016	<u><u>110,995</u></u>	<u><u>2,134</u></u>	<u><u>37,701</u></u>	<u><u>150,830</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

14. FIXED ASSETS (CONTINUED)

In respect of prior financial year:

	Computer Premises €	Fixtures and fittings €	and office equipment €	Total €
Cost:				
At 1 January 2015	122,470	140,544	257,853	520,867
Additions	-	3,399	6,077	9,476
At 31 December 2015	<u>122,470</u>	<u>143,943</u>	<u>263,930</u>	<u>530,343</u>
Depreciation:				
At 1 January 2015	9,025	137,395	205,017	351,437
Charge for financial year	1,225	2,207	11,784	15,216
At 31 December 2015	<u>10,250</u>	<u>139,602</u>	<u>216,801</u>	<u>366,653</u>
Net Book Amount:				
At 31 December 2015	<u>112,220</u>	<u>4,341</u>	<u>47,129</u>	<u>163,690</u>

15. FINANCIAL ASSETS

	2016 €	2015 €
Quoted investments: fair value		
At 1 January	234,242	205,460
Movement in fair value	(10,494)	28,782
At 31 December	<u>223,748</u>	<u>234,242</u>
Quoted investments: cost	<u>250,000</u>	<u>250,000</u>

16. STOCK

	2016 €	2015 €
Stock of fundraising materials	<u>3,935</u>	<u>7,718</u>

There are no material differences between the replacement cost and the balance sheet amounts.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

17. DEBTORS: Amounts falling due within one year	2016 €	2015 €
Debtors	34,998	35,051
Prepayments	7,979	7,585
	<u>42,977</u>	<u>42,636</u>

18. CASH AT BANK AND IN HAND	2016 €	2015 €
Cash at bank and in hand	1,355,424	1,245,564
Amounts held on behalf of Irish Epilepsy League	100,279	121,970
	<u>1,455,703</u>	<u>1,367,534</u>

19. CREDITORS: Amounts falling due within one year	2016 €	2015 €
Creditors	117,556	132,948
Accruals	18,800	27,209
Deferred income	30,164	-
Amounts held on behalf of Irish Epilepsy League	103,311	110,170
PAYE/PRSI/USC	20,127	19,424
	<u>289,958</u>	<u>289,751</u>

19a. 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 research project.

	2016 €	2015 €
Balance at start of period	-	-
Amount received in the period	30,164	-
Amount released to income in the period	-	-
Balance at end of period (Note 9)	<u>30,164</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

20. FINANCIAL INSTRUMENTS

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

	2016	2015
	€	€
Financial assets		
<i>Measured at undiscounted amounts receivable</i>		
• Debtors (Note 17)	34,998	35,051
Financial liabilities		
<i>Measured at undiscounted amount payable</i>		
• Creditors (Note 19)	117,556	132,948

21. ANALYSIS OF FUNDS

	Opening balance 1 January 2016 €	Incoming resources €	Resources expended €	Transfers €	Closing balance 31 December 2016 €
Restricted funds					
Health Service Executive	2,658	764,265	(917,863)	155,753	4,813
Training For Success	-	123,843	(123,843)	-	-
Research funding	-	74,167	(71,489)	-	2,678
Saddle Up For Epilepsy	-	35,701	(25,823)	-	9,878
	<u>2,658</u>	<u>997,976</u>	<u>(1,139,018)</u>	<u>155,753</u>	<u>17,369</u>
Unrestricted funds					
General	596,745	755,805	(495,971)	(155,753)	700,826
Designated					
- Epilepsy specialist nurses	214,000	-	(57,626)	-	156,374
- Premises reserve	555,000	-	-	(305,000)	250,000
- Research provision	77,209	-	-	135,457	212,666
- Awareness campaigns	457	-	-	49,543	50,000
- Education service provision	80,000	-	-	(80,000)	-
- Strategic Plan implementation	-	-	-	200,000	200,000
	<u>926,666</u>	<u>-</u>	<u>(57,626)</u>	<u>-</u>	<u>869,040</u>
TOTAL FUNDS	<u>1,526,069</u>	<u>1,753,781</u>	<u>(1,692,615)</u>	<u>-</u>	<u>1,587,235</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

21. ANALYSIS OF FUNDS (CONTINUED)

HSE funded services are only partially funded by the HSE, the charity has transferred €155,753 from general unrestricted funds to support the full cost of providing the related service.

In addition, the board has designated reserves of €869,040 for utilisation in strategic activities including the funding of the new Transition Epilepsy Specialist Nurse position based at Temple Street Children's Hospital; undertaking future epilepsy awareness campaigns; funding for current and future epilepsy research projects and for upgrading/relocating the organisation's Head Office. A new Strategic Plan reserve has been created to assist the implementation of key aspects of the 2017-2021 Plan. The Education reserve has been redistributed in accordance with the organisation's strategic priorities. The Awareness and Research reserves have been increased in line with anticipated activity, while the Premises reserve has been reduced in line with anticipated future requirements.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds €	Unrestricted Funds €	Closing Balance €
Fixed assets	-	374,578	374,578
Current assets	17,369	1,485,246	1,502,615
Liabilities	-	(289,958)	(289,958)
	<u>17,369</u>	<u>1,569,866</u>	<u>1,587,235</u>

In respect of prior year

	Restricted Funds €	Unrestricted Funds €	Closing Balance €
Fixed assets	-	397,932	397,932
Current assets	2,658	1,415,230	1,417,888
Liabilities	-	(289,751)	(289,751)
	<u>2,658</u>	<u>1,523,411</u>	<u>1,526,069</u>

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 €48,177 (2015: €67,345) is charged to the Statement of Financial Activities in the financial year in which it arises. There was €3,765 payable at the financial year-end (2015: €7,644).

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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.

25. COMMITMENTS

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

	2016	2015
	€	€
Within one year	120,853	160,739
Between two and five years	25,070	72,346
	<hr/> <hr/>	<hr/> <hr/>

Operating lease commitments

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

	2016	2015
	€	€
- Within 1 year	9,628	7,817
- Between two and five years	3,825	5,850
	<hr/> <hr/>	<hr/> <hr/>

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

SUPPLEMENTARY INFORMATION

(NOT COVERED BY THE INDEPENDENT AUDITORS' REPORT)

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

**SCHEDULE 1: DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

<i>Schedules</i>	2016 €	2015 €
PAY COSTS		
Salaries and wages	857,144	848,012
Employer's PRSI	88,942	85,648
Pension and life assurance	48,177	67,345
Total pay costs	994,263	1,001,005
NON-PAY COSTS		
Staff travel and expenses	65,498	38,589
Epilepsy specialist nurses	125,168	76,916
Maintenance and repairs	10,052	18,617
Office expenses	2(a) 96,614	74,205
Finance and governance	2(b) 90,759	113,464
Direct service costs	2(c) 128,449	98,942
Awareness projects	2(d) 28,214	91,172
Epilepsy research	33,072	160,124
Direct fundraising costs	104,965	177,137
Depreciation	12,860	15,216
Sundry expenses	2,701	156
Total non-pay costs	698,352	864,538
TOTAL GROSS EXPENDITURE	1,692,615	1,865,543
NON-GRANT INCOME		
Fundraising income	705,039	551,777
Subscriptions	13,386	20,008
Other income	132,297	80,761
Bank interest	823	21,873
	851,545	674,419
TOTAL EXPENDITURE BEFORE GRANT INCOME	(841,070)	(1,191,124)

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

**SCHEDULE 1: DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016 (CONTINUED)**

	2016 €	2015 €
TOTAL EXPENDITURE BEFORE GRANT INCOME	(841,070)	(1,191,124)
GRANTS		
HSE Service Agreement – CHO 4 (South)	111,603	111,602
HSE Service Agreement – CHO 7 (Dublin S, Dublin W, Kildare, Wicklow)	481,881	481,881
HSE Service Agreement – CHO 5 (South East)	45,813	45,813
HSE Service Agreement – North East	23,878	23,878
HSE Service Agreement – CHO 2 (West)	3,800	3,800
HSE Service Agreement – CHO 1 (North West)	35,349	35,350
HSE Service Agreement – CHO 3 (Mid West)	20,423	20,423
HSE Service Agreement – CHO 8 (Midlands)	22,768	22,286
Training for success	123,843	106,563
Health research board	24,622	66,836
National lottery	18,750	29,000
TOTAL GRANT INCOME	912,730	947,432
	71,660	(243,692)
Unrealised gain on quoted investments	(10,494)	28,782
NET EXPENDITURE FOR FINANCIAL YEAR	61,166	(214,910)

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

**SCHEDULE 2: SUPPLEMENTARY SCHEDULES TO THE
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

(a) OFFICE EXPENSES	2016	2015
	€	€
Light, heat and power	8,343	7,812
Communication costs (telephone, mail, internet)	39,534	29,631
Stationery	21,538	19,633
Postage and printing	27,199	17,129
	96,614	74,205
	€	€
(b) FINANCE AND GOVERNANCE	2016	2015
	€	€
Rents & Rates	30,128	31,991
Insurance	17,448	2,444
Audit fee	19,723	12,300
Bank charges	6,128	5,856
Professional fees	17,332	60,873
	90,759	113,464
	€	€
(c) DIRECT SERVICE COSTS	2016	2015
	€	€
Literature and newsletters	26,080	31,476
New diagnosis pack	-	4,015
Training services	39,489	18,480
Meetings, events, programmes	50,723	36,487
Conference costs	12,157	8,484
	128,449	98,942
	€	€
(d) AWARENESS PROJECTS	2016	2015
	€	€
Awareness campaigns	9,143	78,209
Affiliations	10,906	6,690
Media services	8,165	6,273
	28,214	91,172
	€	€