



BRITISH EPILEPSY ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED NUMBER: 00797997
CHARITY NUMBER: 234343

CONTENTS

Chair’s report	1
Treasurer’s report	2
Trustees’ annual report	3
Strategic report	7
Independent Auditor’s Report to The Members of British Epilepsy Association	21
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the financial statements	27 - 46

Chair's report



This has been a year of real significance for Epilepsy Action - one marked by strong progress against our strategy, a landmark anniversary, and the sad loss of a much-valued patron. I am proud to share what we have achieved together.

I extend my heartfelt gratitude to my fellow Board Members for their continued dedication and support throughout the year, and my sincere thanks to our members, supporters, and donors whose generosity makes everything we do possible. I would like to express particular appreciation to Nicholas Hutton for his contribution as Vice Chair, and to Treasurer Katie Stevens, whose stewardship has helped deliver the strong financial performance detailed in her report and the accompanying financial statements.

We said farewell to two longstanding trustees during the year. Richard Chapman retired in February 2025, following his extraordinary contribution – beginning as a volunteer in the mid-1970s and as a trustee since 1987. Richard held three terms as Chair, and while his time was acknowledged in last year's report, the Board wishes once again to place on record its deep gratitude for his exceptional and enduring service to the charity. We also said goodbye to Diane Hockley, who retired in May 2025 after joining the Board in June 2017. Diane brought a rare combination of lived experience with epilepsy and a distinguished thirty-year career in the disability sector to her role, having been instrumental in establishing the Disability Rights Commission and contributing significantly to policy, advocacy, and governance. Her commitment to equality, inclusion, and championing the rights of people with epilepsy has left a meaningful mark on the charity, and we wish her well.

It is with great sadness that we also record the passing of our Royal Patron, HRH The Duchess of Kent, in September 2025. The Duchess served as Patron of Epilepsy Action for 33 years, and the news of her death came in the same month we celebrated our 75th anniversary - a poignant moment that prompted reflection on just how much her long association with the charity has meant. Her lifelong devotion to the organisations she supported, and her commitment to building a fairer world for people with epilepsy, leaves a legacy we are honoured to carry forward.

September 2025 marked 75 years of Epilepsy Action - a milestone that gave us cause to reflect on how far the charity has come and to reaffirm our commitment to the road ahead. From our earliest days to the launch of **Without Limits**, the thread running throughout our history remains: people coming together to ensure that no one faces epilepsy alone. Our passion and enthusiasm to meet our goals is relentless and unyielding.

We continue to make meaningful progress against the three ambitions at the heart of our strategy. Over the past year, thousands of people affected by epilepsy have received vital support, expert guidance, and the reassurance of a community that understands their experience. Whether through our helpline, peer support, or our growing range of services, people have found practical help and human connection when they needed it most. Under Rebekah Smith's inspiring leadership, the organisation is well placed to accelerate that work in the years ahead.

Our new brand identity, launched in 2024, has continued to open doors - most notably through our selection as the chosen charity for the Creative Shootout, which will deliver significant advertising value in support of our awareness ambitions. The rebrand has given us a platform to reach new audiences and build partnerships that extend our influence well beyond our existing community.

Looking ahead, 2026 brings exciting new advocacy projects and the launch of a new community membership - both of which will deepen our connection with the people we exist to serve. The charity enters this next chapter from a position of genuine strength: a solid financial base, a clear strategy, and a team and volunteer community whose dedication continues to inspire.

To everyone who has donated, volunteered, campaigned, or simply shared our vision this year, a huge thank you. You are the reason we can look forward with such confidence.

Jane Riley
Chair, Board of Trustees

Treasurer's report



Financial oversight remains a core responsibility of the Board of Trustees, with performance measured regularly against the annual revenue budget and our broader strategic ambitions. I am delighted to report that 2025 proved to be a year of real financial strength, with results that exceeded our projections despite a persistently challenging economic environment marked by inflationary pressures and the continued squeeze on household finances.

The Without Limits strategy has required deliberate and considered investment, and the 2025 budget reflected this: we entered the year fully expecting to record an overall deficit as resources were deployed against key strategic projects. In the event, a combination of new income streams and disciplined cost management meant the outcome was considerably better than we

had planned for.

Total income for 2025 reached £5,344,024 (2024: £3,624,556), a substantial year-on-year rise that brings our income not only back to, but beyond, the levels seen even during the exceptional year of 2022 when significant legacy and grant receipts bolstered our position. This performance is a direct reflection of the extraordinary generosity of our donors, supporters, and volunteers, whose commitment to the charity's mission continues to be the foundation of everything we do.

Total expenditure for the year was £4,295,905 (2024: £4,300,323). Notably, expenditure was marginally lower than in 2024 despite the broader inflationary environment, reflecting careful stewardship of resources across the organisation. A portion of this spend relates to the ongoing delivery of multi-year grants - covering our counselling, befriending 1:1 peer support, and family support projects - where the full grant value was recognised as income in 2022 under charity accounting requirements, meaning associated costs continue to flow through in subsequent years. The result for the year was a surplus of £1,048,119, a significant turnaround from the deficit of £675,767 recorded in 2024. When combined with an unrealised investment gain of £66,066 (2024: £101,760), the net movement in funds was an incoming of £1,114,185 (2024: outgoing £574,007), bringing total funds at year-end to £4,529,739 (2024: £3,415,554) - a position meaningfully ahead of where we anticipated being at this stage of the strategy.

Charitable activity spend grew modestly in the year, rising by £8,128 to £2,849,397 (2024: £2,841,269). Within this, £1,731,521 was directed toward improving healthcare services for people with epilepsy (2024: £1,772,813), and £1,112,834 toward raising awareness and understanding of the condition (2024: £1,068,456). Fundraising costs, including other trading activities, amounted to £1,446,508 (2024: £1,459,054). The efficiency of our fundraising activity remains strong - for every £1 spent the charity generated £3.34 in income.

Our reserves position has strengthened considerably. In accordance with our reserves policy, unrestricted reserves are targeted to sit within a band equivalent to four to twelve months of unrestricted income - a range of £1,236,180 to £3,708,541 based on the 2025 unrestricted income target of £3,708,541. At year-end, unrestricted reserves stood at £3,331,171 (2024: £1,669,343), equating to 10.77 months of cover (2024: 5.77 months) and comfortably within policy range. Total reserves of £4,529,739 (2024: £3,415,554) included £121,509 held in designated funds (2024: £481,375) and £1,077,059 in restricted funds (2024: £1,267,836). The Board considers the charity's reserves position, financial forecasts and principal risks together as part of an integrated approach to financial resilience. The strengthened reserves position at the year-end provides headroom against the key financial and operational risks described later in this report and supports planned investment in services and advocacy activity.

The financial story of 2025 is ultimately one told by people, not numbers. The dedication of our staff, the loyalty of our volunteers, and the generosity of our donors and supporters have driven an outcome that sets the charity up well for the years ahead. As we continue to execute the strategy, maintaining the balance between purposeful investment and financial resilience will remain central to how we operate, ensuring we can sustain and grow our impact for the people and communities we serve.

Katie Stevens, Treasurer

Trustees’ annual report

Structure, governance and management

The organisation was first set up as a charitable trust and registered at the Charity Commission on 5 December 1950. The charity became a company limited by guarantee on 25 March 1964 (registered in England, number 00797997) and was re-registered at the Charity Commission on 5 August 1964 (registered charity number 234343). The charity is also registered for Value Added Tax (Registration No. 183 1032 39).

The charity is constituted under a Memorandum and Articles of Association. The current Memorandum and Articles of Association were adopted by the members on 09 September 2025.

The charity does not have share capital, cannot pay dividends and must utilise all of its funds to further its stated charitable objectives. Under the terms of Article 2 of the Articles of Association every member, as defined by Article 5 of the Articles of Association, is liable to contribute a sum if necessary and not exceeding £1 in the event of the charity being wound up.

Epilepsy Action

In May 2002 the charity began using the working name, Epilepsy Action. The charity keeps the name British Epilepsy Association but uses the working name Epilepsy Action across its range of activities. It also uses the names Epilepsy Action Cymru and Epilepsy Action Northern Ireland for its work in those two countries of the United Kingdom.

Board of Trustees

The Board of Trustees is the governing body of the charity. It meets a minimum of four times a year and it sets the policy and strategic direction of the charity. It is also responsible for overseeing the sound management of the charity and for ensuring the charity’s policies are carried out by the staff through day-to-day operational activity supervised by the Chief Executive.

The Board is made up of a maximum of 12 members of the charity (prior to September 2025 the maximum number was 16). Trustees are appointed for terms of 3 years. A Trustee who has served their term must retire at the third Annual Trustees’ Meeting following the Annual Trustees Meeting at which they were appointed. A retiring Trustee who remains qualified may be reappointed for a maximum of two consecutive terms of office. The Trustees may permit up to one or more of the Trustees to serve an additional consecutive term of office, provided that any such further reappointment may only take effect with the consent of at least 75% of the other Trustees.

Article 8 allows the Board to appoint any individual who is qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional trustee (a “Co-opted Trustee”), but a Co-opted Trustee holds office only until the next Annual Trustees’ Meeting. No trustees appointed in this way held office during 2025.

The Board periodically reviews its own effectiveness, committee structure and skills mix to ensure governance arrangements remain proportionate and effective in supporting the charity’s strategic objectives.

The people who served on the Board between 01 January and 31 December 2025 were:

Chair	Jane Riley
Vice Chair	Nicholas Hutton
Treasurer	Katie Stevens
Nicola Adamson Deirdre Black Richard Chapman – retired 04 February 2025 Peter Clough Joanne Greer Cameron Hill – retired 07 July 2026	Diane Hockley – retired 13 May 2025 Sarah Lawson June Massey Tom McLaughlan Sally Taylor

Trustee recruitment, appointment, induction and training

In 2024, NCVO conducted a governance review for the charity, resulting in over 30 recommendations to improve and modernise governance processes. Trustees prioritised a review of the Articles of Association and governance structure, and this work has now concluded. New Articles of Association were drafted and approved by the voting membership, adopted on 9th September 2025, marking a significant step forward in strengthening the charity's governance foundations.

Trustees are now appointed by the Board of Trustees.

No individual may act as a Trustee, whether on first appointment or reappointment, until they have formally acknowledged acceptance of the role in the manner determined by the Board.

No individual under the age of 18 may be appointed as a Trustee, and appointments must not cause the total number of Trustees to exceed the maximum permitted under the Articles.

We welcome trustees with a diverse range of skills, experiences and backgrounds, but above all, the drive and vision to improve the lives of people with epilepsy. Trustees are recruited through an open recruitment process, and we actively encourage applications from people of all backgrounds, in order to ensure the Board is as representative as possible of the communities we serve.

All Board members volunteer their time and received no remuneration during the year. Reasonable expenses for attending Board meetings and other relevant functions are reimbursed. Details of Board expenses and relevant third-party transactions are disclosed in Note 19 to the financial statements.

Each new Board member receives comprehensive induction guidance covering their responsibilities as both a charity trustee and company director. Throughout the year, trustees attend relevant conferences, seminars and training opportunities to keep their knowledge current. Training and development needs are reviewed as part of the Board's annual appraisal process.

Trustees' interests

Members of the Board are charity trustees as defined by the Charities Act. Since Epilepsy Action is a company limited by guarantee, persons appointed to its Board are also directors and are registered as such in accordance with the Companies Act. Board members may claim for reasonable expenses incurred in undertaking the charity's business, but they receive no remuneration or other financial benefit.

All members of the Board have confirmed that they do not have, and have not had, any beneficial interest in any contract with the charity apart from the disclosures made within Note 20 to the accounts. The charity maintains a publicly available register of trustees' interests.

Board committees

There were three Committees during 2025: Corporate Governance, Finance and Strategic Policy, and the Standing Committee. Each Committee has terms of reference and a membership that is approved by the Board and reviewed on an annual basis. Board members also serve on a Staff Appeals Panel. There were no appeals to the panel in 2025 (2024: nil).

The **Corporate Governance** committee informs and advises the Board on matters relating to good governance and makes recommendations as to how the systems and operating practices of the Board can be improved in order to minimise risk and reflect current statutory and regulatory requirements to meet standards of best practice.

The **Finance and Strategic Policy** committee informs and advises the Board on matters relating to financial and resource management, assessing and managing risk, strategy and policy formulation and the development of operational activities.

The **Standing Committee** includes the Chair, Vice Chair and Treasurer and provides an opportunity to discuss business management and development issues with the CEO. The committee also agrees the CEO objectives and undertakes their annual review.

The **Staff Appeals Panel** is empowered to hold hearings, first appeals and final appeals that occur through the charity’s policies, particularly in relation to the disciplinary policy, the grievance policy, the capability policy and the sickness absence management policy.

Membership of the Board’s Committees and the Board’s Staff Appeals Panel in 2025 is listed below.

Corporate Governance Committee (maximum 6 members)	Finance & Strategic Policy Committee (6-8 members)
June Massey Committee Chair	Nicholas Hutton Committee Chair
	Board Vice Chair ex officio member of Committee
Nicola Adamson	Katie Stevens Committee Vice Chair
	Treasurer ex officio member of Committee
Deidre Black	Jane Riley Board Chair ex officio member of Committee
Cameron Hill	Joanne Greer
Sarah Lawson	Cameron Hill
Tom McLaughlan	Tom McLaughlan
	Sally Taylor

Standing Committee (Maximum 5 members)	Staff Appeals Panel (Maximum 6 members)
Jane Riley Committee Chair Board Chair ex officio	Nicholas Hutton Panel Chair Board Vice Chair ex officio
Nicholas Hutton Board Vice Chair ex officio	Sarah Lawson
Katie Stevens Treasurer ex officio	Tom McLaughlan

Other Roles	
DEI Champion	Katie Stevens
Board Safeguarding Lead	Tom McLaughlan
Research Champion	Peter Clough

Advisory Panels

Advisory Panels have been set up by the Board of Trustees to advise and guide the charity in its work. The charity operates in Wales as **Epilepsy Action Cymru** and in Northern Ireland as **Epilepsy Action Northern Ireland**.

Regional Advisory Panels, known individually as **Wales Advisory Panel** and **Northern Ireland Advisory Panel**, provide independent advice, insight, and challenge to support the charity's mission to improve the lives of everyone affected by epilepsy. Additional Advisory Panels are established when there is the need for further insight into a particular area of work or to represent a specific group of people.

Panels act in a consultative capacity, offering perspectives on regional healthcare needs, the lived experiences of people affected by epilepsy, and the opportunities for influence and collaboration. Panels do not hold decision making authority but may make formal recommendations to the Board through the Chief Executive or Chair.

Advisory panels have terms of reference and a membership that is approved by the Board of Trustees and is reviewed on an annual basis. Each advisory panel will include 6-12 members, drawn from a mix of people living with or affected by epilepsy, healthcare professionals and researchers, and advocates, partners or community representatives.

Members will be selected for their expertise, lived experience, or contribution to improving outcomes for people with epilepsy. Members will serve a term of up to three years, renewable once, subject to review by the Chief Executive. Each panel appoints a Chair to facilitate meetings and liaise with the Chief Executive and Board. Panel chairs who served in 2025 are as follows:

Wales Advisory Panel: Dr Khalid Hamandi

Northern Ireland Advisory Panel: Dr John Craig

16-30 and Ethnic Communities Advisory Panels

The charity currently has two advisory panels focused on specific communities: the 16-30 Panel and the Ethnic Communities Panel. Both operate under terms of reference approved by the Board of Trustees. These panels provide a valuable advisory voice on matters relevant to their communities - helping to ensure that the perspectives of young people and people from different ethnic backgrounds are reflected in the charity's policy, strategy and work.

Strategic report

The following report includes the detail required by the Companies Act 2006 with regards to the strategic report.

Objectives and activities

The charity's objects are set out in detail in clause 3 of its Articles of Association. In summary, the charity exists for the benefit and service of people with epilepsy and others interested in epilepsy and associated conditions. The charity seeks to ensure that everything it undertakes is free of political and commercial bias.

A world without limits for people with epilepsy

In 2023 the charity adopted a new strategic plan to begin in 2024 and carry it through until 2030. This followed months of consultation with stakeholders and listening to thousands of people with epilepsy and their carers from across the UK.

In summary the new plan sets a vision of a world without limits for people with epilepsy. Our three overarching ambitions are that by 2030:

1. We want all people with epilepsy in the UK to say their lives have improved through the things we have achieved together.
2. We want everyone to know what epilepsy is, and how to support people living with epilepsy.
3. We want to be fully inclusive in who we are as an organisation and in who we support.

During 2025, activity focused on delivering progress against these long-term ambitions through a series of shorter-term objectives, including strengthening core services, expanding advocacy and awareness activity, and investing in organisational capability. Progress against these objectives, and their impact for people affected by epilepsy, is set out in the Achievements and Performance section below.



Achievements, Performance & Impact

In the 75th year of the charity, and the 2nd year of the strategy, the charity was able to post record income levels and demonstrable success in raising public awareness and expansion of services. Epilepsy Action's work is underpinned by a clear understanding of how our activities contribute to improved outcomes for people affected by epilepsy. By combining trusted information, direct support, advocacy, and awareness-raising, we aim to increase confidence and safety, reduce isolation, and influence the systems and services that shape people's lives. The achievements set out below illustrate how this approach delivered tangible impact during 2025.

Our award-winning helpline handled 10,165 enquiries, providing compassionate and expert support to people affected by epilepsy. 92% of people supported across our services rated them as good or excellent.

Our 461 volunteers contributed 4,434 hours of support, reaching 85,032 people - the equivalent of 620 working days of activity.

Our Talk & Support groups were attended more than 3,190 times, providing people with a vital space to share experiences, feel understood, and build confidence. 224 people received professional one-to-one counselling, and 355 people received one-to-one support from a trained volunteer.

Our Family Support teams across Wales and Northern Ireland provided 11,762 moments of support, engaging children, parents and carers through a range of activities.

45,000 people were trained in epilepsy awareness and safety, including major organisations such as London Heathrow, BaxterStorey, Worldpay, Chelsea FC and UCB Pharma.

Our “**Can I Count on You?**” awareness campaign reached 17.4 million people across the UK through national and regional media. Our BBC Radio 4 Appeal, presented by England rugby star Tommy Freeman, significantly increased public awareness and generated vital funds.

Over 800 people signed up as epilepsy allies, equipped to provide seizure first aid.

Our website received 1.6 million visits, providing trusted, PIF TICK-accredited information to help people navigate life with epilepsy. We reached a further 9.4 million people through social media.

We were ranked 150th in the YouGov list of the most popular charities - our highest-ever position and the only epilepsy charity to feature in the most popular charities & organisations listing.

In partnership with NHS North West Maternity, we developed an evidence-based care pathway now implemented across every maternity hospital in the North West of England, improving safety for pregnant people with epilepsy.

We also launched the first ever epilepsy employment law referral partnerships, giving people with epilepsy the tools to challenge workplace discrimination.

In partnership with Young Epilepsy, we developed new resources and a dedicated book for children with epilepsy, with more than 1,000 copies distributed since its September launch. We also introduced vlogger volunteers, with 13 vloggers reaching over 60,000 people in 2025.

Our Step Together toolkit was highlighted in Parliament by Health and Social Care Minister Dr Zubir Ahmed as an example of how people with learning disabilities and epilepsy can access the care they need.

We strengthened our governance framework, with members voting overwhelmingly to approve new Articles of Association - 95% voted in favour - introducing a streamlined structure that improves decision-making, accountability, and impact.

£5.3 million was raised during the year to make this work possible.

Our Values

Being ambitious

We will do whatever is needed to create a world without limits for people with epilepsy. Epilepsy Action isn't just about making small changes; we're not afraid to think big to change the world for everyone affected by epilepsy. Our bold ambitions drive us to set courageous goals and constantly innovate to create sustainable positive change. We do this by collaborating with partners and developing successful services and initiatives to create lasting impact.

Being inclusive

We will be here for everyone affected by epilepsy. We will work with individuals from all backgrounds and communities, fostering a sense of belonging and equality in all we do.

In our community, all individuals, regardless of their backgrounds, identities, abilities, or circumstances, feel valued and respected to participate fully. We know that inclusivity isn't about numbers; it's about embracing diversity and ensuring that everyone's voice is heard, needs are met, and contributions are acknowledged.

Being empowering

We will put people with epilepsy in control of creating the world, community and life they want. We will enable this by providing the platforms, tools, resources, and opportunities needed for them to achieve their full potential and create positive change in their lives and communities.

We empower our community to lead our work, whether it's our dedicated staff, volunteers, or the people we support. Our culture is built on open communication and giving everyone a chance to make a difference. We're here to enable people to take ownership of their individual journey and embrace opportunities.

Being supportive

Everyone's epilepsy journey is unique, and we will be there every step of the way, ready to support you when you need us. While people with epilepsy will be in control of their journeys, they will not be alone. The Epilepsy Action team are here to listen, understand, and provide guidance when needed. Our goal is to create an environment where everyone feels valued and cared for.

As a team we are committed to creating a world without limits. Supporting people affected by epilepsy isn't just what we do - it's at the heart of who we are. In 2025, we made a bigger impact than ever before, reaching more individuals, families, and communities with the support, guidance, and reassurance they needed. Every conversation, every helping hand, and every breakthrough mattered.

Our organisation and structures

Subsidiary companies

British Epilepsy Association has three wholly owned subsidiary companies. Epilepsy Action and Epilepsy UK are both dormant companies. BEA Trading Limited was engaged in fundraising activities, the distribution of Christmas cards and associated merchandise. As of 30 June 2025, coinciding with the company financial year end, BEA Trading Limited also became a dormant company. More information about the subsidiary companies can be found in Note 12 to the accounts.

Co-operation with other charitable organisations

The charity is an active member of the International Bureau for Epilepsy (IBE), the Neurological Alliance and the Disability Benefits Consortium. The charity is also a member of the National Council for Voluntary Organisations (NCVO), the Association of Medical Research Charities (AMRC), the Chartered Institute of Fundraising and a founding partner of the Epilepsy Research Institute UK.

Diversity, equity and inclusion (DEI)

Diversity, equity and inclusion are integral to how Epilepsy Action is governed and how decisions are informed. The Board seeks to ensure that a wide range of perspectives, including lived experience of epilepsy and representation from different communities, shapes the charity's strategy, services and advocacy. This is reflected in our inclusive approach to trustee recruitment, the use of advisory panels and community-focused groups, and our commitment to inclusive employment practices, as described elsewhere in this report.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims, objectives and activities and this report seeks to comply with that guidance by clearly explaining and illustrating how the charity delivers public benefit.

Information about the charity's fundraising

The charity's fundraising strategy and income generation plan is outlined in two documents 'Epilepsy Action fundraising delivery and monitoring plan' and 'Income Generation Plan 2024-2030'. A copy of both documents was made available to every trustee. The 'Epilepsy Action fundraising delivery and monitoring plan' supports Board members in their role of overseeing fundraising in line with Charity Commission guidance (CC20, 'Charity fundraising: a guide to trustee duties'). It describes how fundraising is managed and overseen to ensure it is in the charity's best interests and compliant with the law and best practice. It outlines each area of fundraising the charity undertakes and provides more information in relation to that area of fundraising.

- Income generated from fundraising activities is critical to the charity's wellbeing. Fundraising is broken down into the following key areas: fundraising and community events, legacies, membership subscriptions and donations, trusts and funds, direct marketing, individual donations, industry and commerce, lotteries trading activities.
- The charity works with a number of professional fundraisers. These include Sterling Management, an external lottery manager, and QTS Fundraising, a UK-based telephone fundraising.
- The charity strives for the highest possible standards in fundraising and ensures all its staff, volunteers and trustees adhere to both legal obligations and best practices laid down by the following:
 - Chartered Institute of Fundraising
 - The Fundraising Regulator
 - Gambling Commission
 - Information Commissioner's Office (ICO)
 - Action Fraud
 - HM Revenue and Customs (HMRC)
 - Charity Commission
 - Charity Commission for Northern Ireland (CCNI)
 - Scottish Charity Regulator (OSCR)

The charity only works with professional fundraising organisations that also meet these standards. It will not enter into a partnership with any external fundraising organisation that does not meet these requirements.

- There were no recorded incidents of failure by the charity, or by any person acting on its behalf, to comply with fundraising standards in 2025 (2024: nil).
- The charity monitors the fundraising activity of people acting on its behalf, principally through:
 - The provision of support, advice and resources to anyone acting on the charity's behalf.
 - Fundraising practices and procedures mutually agreed with anyone acting on the charity's behalf.
 - Spot checks and sampling of fundraising activities.
- The charity received no complaints about fundraising activity in 2025 (2024: nil complaints).
- The charity has a policy on working with vulnerable supporters. Any agency acting on behalf of the charity is required to demonstrate it has policies and practices in place to ensure vulnerable supporters are safe and that the charity is made aware of their vulnerability.
- The charity and its principal fundraising agencies have in place agreed standards to prevent intrusion into personal privacy. The charity only asks for the personal information that is required in order to fulfil the actions agreed with the individual.
- The charity's telephone fundraising partner has standards in place to limit the number of calls made to any individual. The same agency also has placed maximum limits on the number of times any individual is asked for financial support in a call.
- All donors are made aware in fundraising communications of how they can, in a single action, stop receiving such communications in future, or alter the ways in which the charity communicates with them. This includes being able to stop all future contact from the charity.

Indemnity insurance

Subject to the provisions of the Companies Act 2006, the charity has arranged appropriate indemnity insurance to cover its trustees and officers against liabilities incurred in the discharge of their duties during the year. This includes cover for legal costs incurred in defending proceedings, whether civil or criminal, where judgement is given in their favour, they are acquitted, or relief is granted by the court in respect of liabilities for negligence, default, breach of duty or breach of trust in relation to the affairs of the charity.

Risk assessment

The Board adopts a considered approach to risk, seeking to balance purposeful investment in delivering our strategic ambitions with the need to maintain financial resilience and continuity of services. The trustees have a low tolerance for risks that could compromise safeguarding, regulatory compliance or public trust, and a managed tolerance for operational and innovation risk where this supports improved outcomes for people affected by epilepsy. This approach is reflected in our risk management framework and risk-based reserves policy.

The Board has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The Board is satisfied that management and control systems are in place to mitigate exposure to major risks. The Board reviews these risks and controls at least four times each year.

Risks are identified and assessed by the trustees based on their likelihood of happening and the severity of their impact if they were to happen. Risks are scored before action is taken (gross risk score) and again after action is taken (net risk score). On 09 December 2025, 11 risks were identified and assessed with a net risk score of 15 or higher making them the most significant risks to the charity. These risks, their potential impact and the actions taken in response to them are as follows:

Description of risk	Potential impact	Actions taken to mitigate risk
Turbulent macro-economic conditions giving rise to financial crisis; inflation; unemployment; public sector austerity; less personal disposable income; falling stock markets	Reduced income; higher costs; reduced spending; use of reserves to balance finances; increase in demand for services; reduction in service delivery.	Monitor economic forecasts and geopolitical events and take these into account in financial and business planning. Risk based reserves policy provides a financial cushion against short term volatility. Diverse income generation spreads the risk of failure. Three-year perspective on annual revenue budget.
Failure of one or more top five sources of income, (delivers less than 80% of target)	Pressure on cash flow; lower income than expected and planned for; reduced spending and/or depleted reserves to balance finances; disruption to long term plans; lowered stakeholder morale; services reduced.	Major sources of income are identified and closely monitored. Legacy analysis and pipeline tool to help accuracy in predicting legacy income. Maintain a broad base of fundraising. Risk based reserves policy based on future income reflects potential volatility of income. The Board's Finance and Strategic Policy Committee regularly review performance and plans. Fast adoption of new initiatives.
Operational failure of the CRM database that prevents or hinders basic business effectiveness	Fundraising, membership, services, accounting and/or stakeholder engagement are compromised.	IT systems and infrastructure implementation programme in place. Schedule of development and corrections in place with supplier.
Failure to successfully adopt and apply new digital technology (e.g. AI; social media; digital publishing)	Reputational damage; overtaken by competitors; services become obsolete; fundraising less effective.	Experienced in house communications and digital team supplemented by external advisors and suppliers. Continuous horizon scanning for new developments.
The impact of AI development is not recognised	Reduced visits to the website; reduced numbers of service users and supporters; competitors maximising use of AI; inability to use AI to support cost saving activities.	External support in ensuring our website is accessed by AI; introduction of a Chatbot on the website to increase engagement; PIF Tick ensuring AI views as quality information provider; introduction of AI systems and

		training to staff.
Fail to generate sufficient income to meet resource and financial obligations and deliver public benefit effectively and efficiently	Pressure on cash flow; lower income than expected and planned for; reduced spending and/or depleted reserves to balance finances; disruption to long term plans; lowered stakeholder morale; services reduced.	Major sources of income are identified and monitored. Legacy analysis and pipeline tool to predict legacy income. Maintain a broad base of fundraising. Risk based reserves policy. Fast adoption of new initiatives. Annual budget and business plans as well as 3 to 5 year forecasts.
Failure to comply with Data Protection law and regulation	Financial penalties imposed by regulators; suspension or loss of license; reputational damage; loss of public confidence; loss of income and support.	Director of Finance and Operations appointed Data Protection Officer. GDPR training for all staff. GDPR awareness for volunteers. GDPR permission renewals process in place. Ensuring new CRM database is GDPR compliant.
Income from fundraising overall falls below expectations (delivers less than 80% of target)	Pressure on cash flow; lower income than expected and planned for; reduced spending and/or depleted reserves to balance finances; disruption to long term plans; lowered stakeholder morale; services reduced.	Annual revenue budget. Annual business plan. Individual fundraising project plans. The Board's Finance and Strategic Policy Committee regularly review fundraising performance and plans. Fast adoption of new initiatives.
Cyber attack	Reputational damage; loss of public and donor confidence; disruption to services; damage to digital infrastructure; website lost or disabled; social media disabled; cost of recovery.	IT covered in disaster recovery plan; anti-virus software in place. Staff minded to be alert to potential threats. Communications and Digital Engagement department focuses expertise and cyber attack awareness.
IT systems failure that impacts telecommunications, online communications and/or the website	Systems fail to meet operational need; email system collapses; IT obsolete; IT supplier fails; loss or corruption of data; data protection law breach; disruption to services; reputational damage.	Systematic updating of IT; comprehensive back up procedures in place; due diligence completed on suppliers; services formally contracted; monitoring of data protection law and staff training in compliance; IT covered in disaster recovery plan.
Significant loss of membership. The term 'significant' is defined by 3 different measures. 1. A net loss or negative variation of 20% or more in any one year. 2. 15% or more in two consecutive years. 3. A cumulative net loss or variation of 25 % or more over five consecutive years.	Reputational damage; loss of mandate and authority; weakened influence; lower income; lowered stakeholder morale; accelerating loss of members.	Interim plans in action for recruitment, retention and administration while long term strategy determined as part of corporate strategy review.

Environmental sustainability

The trustees are committed to reducing Epilepsy Action’s environmental impact and to the long-term goal of becoming a net-zero organisation. In July 2024, the Board approved a Carbon Reduction Plan, developed in partnership with Walker Resource Management, which sets out our pathway to net-zero greenhouse gas emissions by 2050, in line with the UK’s national target under the Climate Change Act 2008.

We established 2023 as our baseline year, with total organisational emissions of 63.6 tCO₂e, measured across Scopes 1, 2 and 3 in accordance with the Greenhouse Gas Protocol. In 2024 our total emissions were broadly stable at 63.3 tCO₂e, as reductions in gas consumption were offset by increased Scope 3 activity. In 2025, total emissions fell to 59.9 tCO₂e - a reduction of 5.8% against our 2023 baseline - with meaningful improvements across all three scopes. The most significant progress has been in Scope 1 emissions, where natural gas consumption fell by 40% between 2023 and 2025, driven by more efficient use of our office space and the embedding of energy conservation practices across the team.

Scope 2 electricity emissions also reduced in 2025. Business travel emissions have reduced considerably, with car mileage down 48% and flight mileage down 85% against baseline - reflecting both our digital-first approach and stricter travel guidance introduced as part of the Carbon Reduction Plan. Our largest emissions source remains Scope 3 procured goods and services, which accounts for approximately 70% of our total footprint; reducing this over time remains our most significant challenge and the primary focus of our supply chain engagement work.

CARBON COMPARATOR	2023		2025	
	(tCO ₂ e)		(tCO ₂ e)	
SCOPE 1	15	-6	9	
SCOPE 2	7	-1	7	
SCOPE 3	41	3	44	
TOTAL	64	-4	60	

The Carbon Reduction Plan is supported by a detailed Environmental Action Plan covering eight themes, each with named leads, implementation timescales and key performance indicators. Progress is reported to the Board on a regular basis. The plan covers corporate approach, asset management and utilities, estates and facilities, digital transformation, workforce and partnerships, travel and transport, sustainable services and supply chain, and adaptation to climate risk. A number of measures are already embedded in our operations. Our website is hosted on a green-rated server running on sustainable energy; we operate a digital-first approach across services to reduce paper and print use; and our Purchasing Policy sets environmental expectations for suppliers. We will continue to report our annual emissions against our 2023 baseline in future annual reports, and will develop measurable reduction targets for our Scope 3 footprint in the coming year.

People

The Board recognises that our people and organisational culture are central to delivering impact and sustaining the charity’s effectiveness. We seek to foster an inclusive, supportive and empowering environment that enables staff and volunteers to contribute safely, confidently and sustainably. Workforce capacity, wellbeing and skills development are considered as part of strategic and risk planning, supporting organisational resilience as demand for our services continues to grow.

The Board of Trustees would like to place on record its appreciation of the hard work and commitment to the charity’s objectives of all staff in 2025. The senior staff employed by the charity in 2025 were:

Chief Executive	Rebekah Smith
Director of Services	Ann Richardson-Greaves
Director of Health Improvement and Influencing	Alison Fuller
Director of Fundraising	Philippa Cartwright
Director of Communications and Digital Engagement	Jon Eaton
Director of Finance and Operations	Andrew Myers

Director of People & Culture

Steph Smith-Crawshaw

Key management personnel

The key management personnel comprise the Trustees and the Chief Executive, see Note 19.

Pay policy for senior staff

The pay of all staff, including senior staff, is reviewed annually. Staff salaries are based on a job grading system and incremental pay scale introduced in 2024. The initial pay scale was calculated with reference to current pay, local and national market conditions and voluntary sector and commercial benchmarks. With the scale in place, salary awards can also be made by applying an increase to the scale. However, the trustees consider what the charity can afford, the local and voluntary sector labour markets and general economic conditions.

Volunteers

The Board continues to express its sincere gratitude to the many volunteers who contribute their time and expertise in support of the charity’s work and the communities it serves. During 2025, the charity further evolved its volunteering model, introducing new roles and expanding opportunities for flexible and micro-volunteering. This has enabled a wider range of individuals to engage with the charity in ways that fit around their availability, helping to broaden participation and accessibility.

In total, volunteers contributed an estimated 45,625 hours during the year (2024: 47,305). While this represents a modest reduction in overall hours, it reflects a strategic shift towards more flexible and episodic volunteering opportunities, alongside continued support from trustees, fundraising volunteers, and other contributors. Our core group of 461 registered volunteers contributed 4,434 hours of direct support, reaching 85,032 people - equivalent to 620 working days of activity. This demonstrates the continued strength and impact of our volunteer community. The total contribution of volunteer time in 2025 equates to approximately 25.4 full-time staff (2024: 26.4), with an estimated financial value of £1,057,388 (2024: £1,111,671), based on the charity’s average staff cost of £23.18 per hour. These values are not recognised within the Statement of Financial Activities, in line with SORP requirements.

Equal Opportunities

As part of the charity’s wider commitment to diversity, equity and inclusion, Epilepsy Action supports the principle of equal opportunities, particularly for those who are unable to compete equally in open employment and have a history of epilepsy. We are one of a small number of organisations with Disability Confident Leader status, we are a Mindful Employer, part of the Leeds Employer Inclusive Network and have signed the Menopause Workplace Pledge.

The Board of Trustees would also like to acknowledge the help and support of the following people who served the charity during 2025.

Patron

HRH The Duchess of Kent (from 1992 to 2025)

We record with great sadness the passing of our Patron, HRH The Duchess of Kent, who died in September 2025 at the age of 92. The Duchess served as Patron of Epilepsy Action for 33 years, and her lifelong dedication to the charity and to building a fairer world for people with epilepsy leaves a lasting legacy. We are deeply grateful for her steadfast support and extend our sincere condolences to her family.

President

Baroness Ford of Cunningsame

Honorary Past President

Baroness Gould of Potternewton

Honorary Vice Presidents

Ms Karen Armstrong
Professor Gus Baker
Mr William Fiennes
Mr Paul Maynard

Dr Adam Noble
Mrs Beryl Sharlot
Professor Ray Tallis

Achievements and performance

We continue to make good progress in all our strategic priority areas. We have sustained and developed our services, ensuring the charity remains available to those who need it. The positive influence that our work has

on peoples’ lives is more fully documented on our website www.epilepsy.org.uk.

Financial Review

The results for the year are set out on pages 24 to 45 of the financial statements, which have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) (FRS 102), applicable to charities preparing accounts under UK and Republic of Ireland accounting standards. The financial statements are intended to present the financial position of the charity in a clear, comprehensive and intelligible manner.

Overview of the charity’s financial position

Total income for the year ended 31 December 2025 was £5,344,024 (2024: £3,624,556), representing an increase of £1,689,468 compared to the prior year. Income levels recovered strongly during the year and exceeded those reported in 2024, reflecting the inherently volatile but significant contribution of legacy income. Income levels in 2023 and 2024 were more comparable to those seen historically, following the exceptional legacy and grant receipts recognised in 2022.

Total resources expended during the year amounted to £4,295,905 (2024: £4,300,323), remaining broadly consistent with the prior year. As a result, the charity generated a net surplus before investment gains of £1,048,119 (2024: deficit of £675,767), significantly ahead of budgeted expectations.

After recognising an unrealised gain on investments of £66,066 (2024: £101,760), the net movement in funds for the year was an increase of £1,114,185 (2024: decrease of £574,007). The total funds held by the charity increased to £4,529,739 at the year-end (2024: £3,415,554).

	2025	2024
Total incoming resources	£5,344,024	£3,624,556
Total resources expended	£4,295,905	£4,300,323
Surplus / (Deficit)	£1,048,119	(£675,767)
Unrealised Gain	£66,066	£101,760
Net Movement in Funds	£1,114,185	(£574,007)
Total funds	£4,529,739	£3,415,554

Income composition and performance

The charity’s income base remains concentrated, with the six largest income-generating areas accounting for 87% of total income in 2025 (2024: 86%). Legacy income returned to being the single largest source of funding, contributing 47% of total income, amounting to £2.52m (2024: £1.26m). While legacy income typically represents approximately one third of overall income, the proportion increased materially in 2025 due to the receipt of several large gifts.

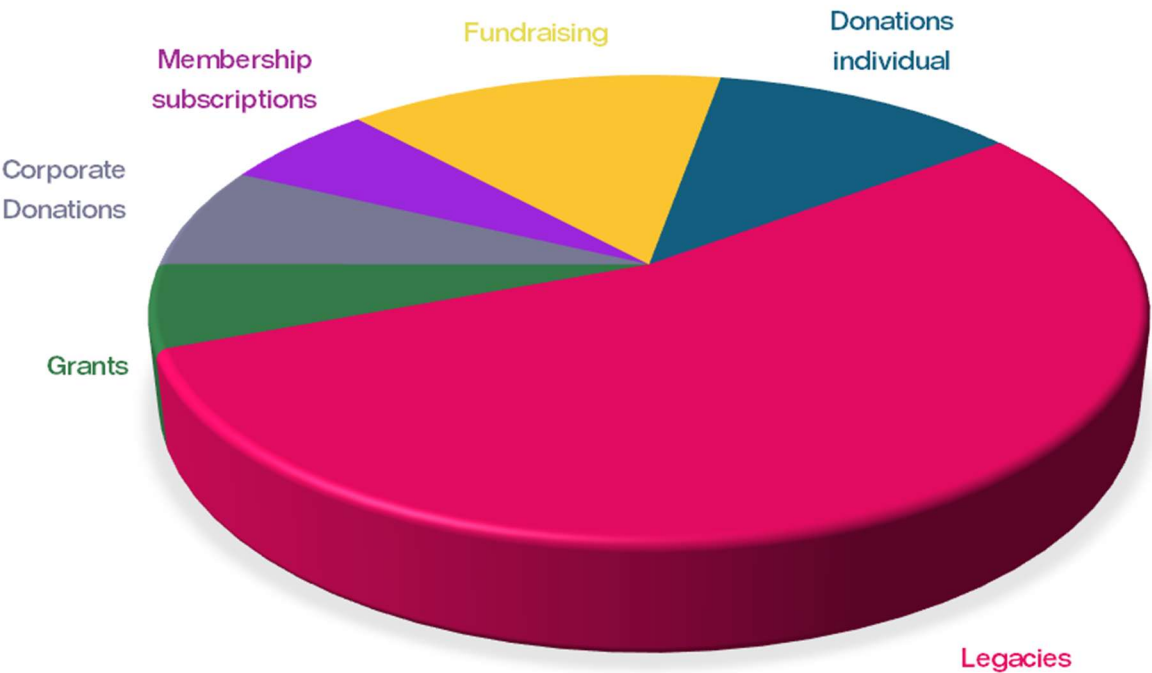
Legacy income continues to be subject to significant year-on-year volatility. The lower level recognised in 2024 was influenced by extended delays in the probate process, with average waiting times for the issuing of grants of probate increasing sharply between April 2022 and April 2023. These delays affected the timing of property sales and estate distributions. Data published in late 2024 indicated that probate processing times had begun to reduce, contributing to the higher level of legacy income recognised in 2025. While this improvement is welcome, legacy income remains subject to timing differences outside the charity’s control.

Donations from individuals contributed £0.55m, representing 10% of total income (2024: £0.51m, 14%), while membership subscriptions generated £0.28m, representing 5% of income (2024: £0.31m, 9%). Income from fundraising events and sponsorship totalled £0.68m, contributing 13% of total income (2024: £0.62m, 17%). Grant income amounted to £0.27m, contributing 5% of total income (2024: £0.18m, 5%). The year-on-year increase reflects the timing of grant awards and the accounting treatment under SORP, whereby income is recognised in full when the charity becomes entitled to the funding. As in prior years, the timing of recognition can result in variability between reporting periods. Grant income is expected to continue to fluctuate, but the charity remains well-positioned to secure further funding as services and projects develop.

Corporate donations continued to grow during the year, contributing £0.33m, equivalent to 6% of total income (2024: £0.23m, 6%). While still a developing income stream, corporate support has shown sustained growth and increasing diversification, demonstrating encouraging momentum and longer-term potential as the charity continues to strengthen relationships with corporate partners. The trustees would like to thank all charitable

British Epilepsy Association – financial statements for the year ended 31 December 2025

trusts and foundations, companies, community groups and individual supporters who have generously provided funding, donations, sponsorship, or gifts in kind during the year. The continued support of members, donors and event participants remains vital to the delivery of the charity's work.



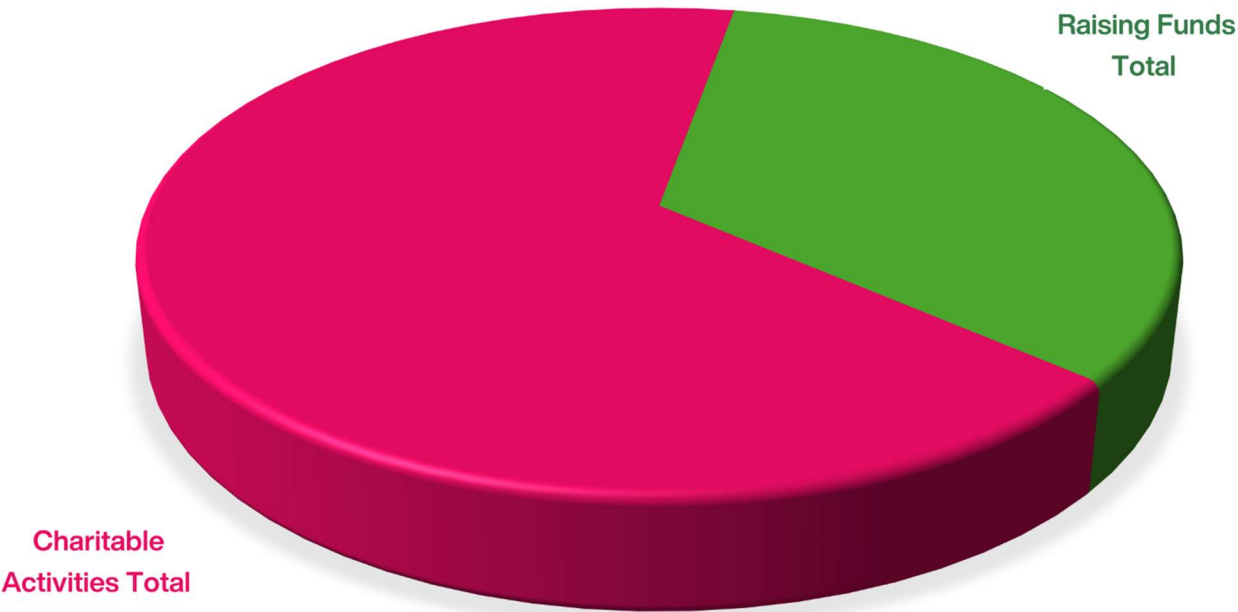
Further details of fundraising income are provided in Notes 2 and 3 to the financial statements.

Expenditure and cost of fundraising

During 2025, 66% of total expenditure was applied directly to the provision of charitable services for beneficiaries, amounting to £2.85m (2024: £2.84m), a proportion consistent with the prior year.

The remaining expenditure was incurred in raising further income to support the charity's activities. The cost of raising funds in 2025 was £1.45m (2024: £1.46m). When compared with £4.84m of income raised directly from fundraising activities (2024: £3.21m), this equates to £3.34 generated for every £1.00 spent on fundraising (2024: £2.20 per £1.00), reflecting a marked improvement in fundraising efficiency.

Investment policy and performance



British Epilepsy Association – financial statements for the year ended 31 December 2025

The charity's investment policy was originally approved by the Board of Trustees on 11 July 2017 and was last reviewed and updated on 16 July 2024, when the Board adopted a total return approach to investment management. The policy requires a balanced portfolio capable of delivering both capital growth and income, with the precise balance adjusted in response to the charity's needs and prevailing market conditions.

The primary objectives of the investment policy are to generate a sustainable level of income to support charitable activities and to build and maintain sufficient capital reserves to mitigate the impact of income volatility, particularly in relation to legacy income. The Board will not knowingly invest in companies whose activities are considered inconsistent with the charity's aims and objectives.

At 31 December 2025, listed investments were valued at £1,571,735 (2024: £1,505,669), as detailed in Note 11. Investment income under the total return approach amounted to £36,000 (2024: £54,826). During the year, the Board approved the suspension of quarterly income withdrawals from the investment portfolio, retaining funds within the portfolio in light of strong non-investment income performance. An unrealised gain of £66,066 was recognised during the year (2024: £101,760).

Interest of £47,762 was earned on cash deposits (2024: £27,610). BEA Trading Limited contributed £nil to the charity during the year (2024: £37,259), following the decision to make the subsidiary dormant after a decline in trading activity. Total income from investments during the year was £83,762 (2024: £82,436).

The charity's investments are managed on a discretionary basis by its investment manager, who provides regular written performance reports. Trustees have online access to the portfolio at all times, and the investment manager attends a minimum of one Board meeting each year to present investment performance in person.

Fixed assets

Details of movements in fixed assets during the year are set out in Notes 9, 10 and 11 to the financial statements.

Reserves Position and policy

At 31 December 2025, the charity held General Fund reserves of £3.33m (2024: £1.67m). Designated funds amounted to £0.12m (2024: £0.48m), primarily relating to expenditure on the CRM database and website projects, with assets amortised over five years. A transfer of £40,000 was previously made into designated funds in 2023 to support an IT hardware review and upgrade programme.

Restricted fund reserves totalled £1.08m at the year end (2024: £1.26m), including allocations for services and projects such as one-to-one peer support, Wales counselling services, and the design and production of resources for children.

The charity’s reserves policy applies a risk-based approach and requires unrestricted reserves to be maintained within a range equivalent to four to twelve months of gross unrestricted income, based on the following year’s revenue budget. Based on forecast unrestricted income of £3,708,541, the target range for reserves is between £1.24m and £3.71m.

At the end of 2025, unrestricted reserves amounted to £3,331,171 (2024: £1,669,343), representing 10.77 months of unrestricted income, compared to 5.77 months in the prior year. Reserves therefore remained comfortably within the parameters set by the policy.

The trustees consider this reserves position to provide appropriate financial resilience while enabling continued investment in charitable activities.



Further details of the charity’s reserves are provided in Note 16 to the accounts.

Plans for future periods

The Board of Trustees approves an annual operational business plan and revenue budget, supported by a rolling three-year financial forecast. As previously reported, a new strategic plan was approved in 2023 and covers the period from 2024 to 2030. The strategy sets out the charity’s long-term vision of a world without limits for people with epilepsy, with a focus on improving lives, increasing public understanding of epilepsy, and ensuring the charity is inclusive in both who it is and who it supports. Annual objectives and business plans are developed to support delivery of these long-term ambitions and to respond to emerging opportunities and challenges.

Statement of Trustees' Responsibilities

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

Company law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements,
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware
- and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

Auditor

Saffery LLP have indicated their willingness to continue in office as auditor.

Statement of disclosure to auditor

So far as each person who was a trustee at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, each trustee has taken all the necessary steps to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

British Epilepsy Association – financial statements for the year ended 31 December 2025

Registered office and professional advisers

Registered Office	New Anstey House Gate Way Drive Yeadon Leeds LS19 7XY
Registered Auditor	Saffery LLP 10 Wellington Place Leeds LS1 4AP
Solicitors	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG McDermott Will & Schulte UK LLP 22 Bishopsgate London EC2N 4BQ
Bankers	Virgin Money 94-96 Briggate Leeds LS1 6NP
Investment Manager	RBC Brewin Dolphin 10 Wellington Place Leeds LS1 4AN

The members of the Board of Trustees in their capacity as directors hereby approve the Trustees' Annual Report (prepared under the Charities Act 2022 and which also contains all information required in a Directors Report by the Companies Act 2006) and the incorporated Strategic Report (prepared under the Companies Act 2006).

Signed by:

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Jane Riley
Chair, Board of Trustees

Signed by:

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Katie Stevens
Treasurer, Board of Trustees

11 September 2026

Independent Auditor's Report to the Members of British Epilepsy Association

Opinion

We have audited the financial statements of British Epilepsy Association for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

British Epilepsy Association – financial statements for the year ended 31 December 2025

Independent Auditor's Report to the Members of British Epilepsy Association

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 19, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning

British Epilepsy Association – financial statements for the year ended 31 December 2025

Independent Auditor's Report to the Members of British Epilepsy Association

meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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 Sally Appleton (Senior Statutory Auditor)
 for and on behalf of Saffery LLP

Statutory Auditors
 Saffery LLP
 10 Wellington Place
 Leeds
 LS1 4AP

16 September 2026

Date:

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association
(Company Number 00797997)
Statement of Financial Activities
Incorporating an Income and Expenditure Account
for the year ended 31 December 2025

		General Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Note					
Incoming resources:	2					
Donations and legacies		4,613,631	-	222,091	4,835,722	3,213,711
Charitable activities		190,791	-	-	190,791	155,579
Other trading activities		233,749	-	-	233,749	172,830
Investment income		80,738	-	3,024	83,762	82,436
Total		5,118,909	-	225,115	5,344,024	3,624,556
Resources expended:	5					
Raising funds		1,182,306	2,664	-	1,184,970	1,184,619
Charitable activities		2,429,500	7,005	412,892	2,849,397	2,841,269
Other trading activities		261,341	197	-	261,538	274,435
Investment management costs		-	-	-	-	-
Total		3,873,147	9,866	412,892	4,295,905	4,300,323
Net incoming / (outgoing) resources before investment (losses)/ gains		1,245,762	(9,866)	(187,777)	1,048,119	(675,767)
Recognised gains						
Net unrealised gains on investments		66,066	-	-	66,066	101,760
Net incoming/ (outgoing) resources		1,311,828	(9,866)	(187,777)	1,114,185	(574,007)
Transfers between funds		350,000	(350,000)	-	-	-
Net movement in funds		1,661,828	(359,866)	(187,777)	1,114,185	(574,007)
Reconciliation of funds						
Total funds brought forward		1,669,343	481,375	1,264,836	3,415,554	3,989,561
Total funds carried forwards		3,331,171	121,509	1,077,059	4,529,739	3,415,554

The surplus for the year arises from the Charity's continuing operations.

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association
(Company Number 00797997)
Balance Sheet
as at 31 December 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	9		15,487		19,264
Intangible fixed assets	10		194,461		299,546
Investments	11		1,571,735		1,505,679
			<u>1,781,683</u>		<u>1,824,489</u>
Current Assets					
Debtors	13	1,350,046		1,367,375	
Cash at bank and in hand		1,668,876		592,714	
		<u>3,018,922</u>		<u>1,960,089</u>	
Creditors - amounts falling due within one year	14	<u>(270,866)</u>		<u>(369,024)</u>	
Net Current Assets			2,748,056		1,591,065
Net Assets	15		<u>4,529,739</u>		<u>3,415,554</u>
Funds					
Unrestricted					
General funds	16		3,331,171		1,669,343
Designated funds	16		121,509		481,375
Restricted funds	16		1,077,059		1,264,836
			<u>4,529,739</u>		<u>3,415,554</u>

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

Signed by:

0F72A8A15EBB4AC...

Jane Riley
Chair, Board of Trustees

Signed by:

EA9141AEA08C433... 11 September 2026

Katie Stevens
Treasurer, Board of Trustees

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association
(Company Number 00797997)
Statement of Cash Flows
For the year ended 31 December 2025

		2025	2024
	Note	£	£
Cash flows from operating activities			
Net cash generated from/(used in) operating activities	A	997,635	(858,545)
Cash flows from investing activities			
Purchase tangible fixed assets	9	(5,235)	(16,356)
Dividends, interest and rents from investments	2	36,000	54,826
Proceeds from sale of investments - Additions	11	(36,000)	(54,826)
Proceeds from sale of investments - Disposals	11	36,000	56,194
Interest received	2	47,762	27,610
Net cash provided by investing activities		78,527	573,196
Change in cash and cash equivalents in the reporting period		1,076,162	(285,349)
Cash and cash equivalents at the beginning of the reporting period		592,714	878,063
Cash and cash equivalents at the end of the reporting period		1,668,876	592,714

Note A. Reconciliation of net income to net cash flow from operating activities

		2025	2024
	Note	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		1,114,185	(574,007)
Adjustments for:			
Depreciation charges	9	9,012	12,397
Amortisation charges	10	105,085	105,086
(Gains) on investments	11	(66,066)	(10,176)
Dividends, interest and rents from investments	2	(83,762)	(82,436)
Decrease/(increase) in debtors	13	17,329	(252,066)
(Decrease)/increase in creditors	14	(98,148)	34,241
Net cash provided by/(used in) operating activities		997,635	(858,545)

	Balance At 1 January 2025	Cash flows	Balance At 31 December 2025
	£	£	£
Cash and cash equivalents			
Cash	592,714	1,076,162	1,668,876
Total	592,714	1,076,162	1,668,876

The notes on pages 27 - 46 form part of these financial statements.

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

British Epilepsy Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1 except where otherwise indicated.

By the nature of its principal activities, the charity is a non-profit making organisation and because of this a Profit and Loss Account is not included in these accounts, being replaced by a Statement of Financial Activities. The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

The financial statements show information about the charity as an individual entity and not about its group, as the charity has taken advantage of the exemption provided by section 405 of the Companies Act 2006 not to prepare consolidated financial statements as the trustees consider that all the charity's subsidiaries should be excluded from consolidation on the basis that they are immaterial for the purpose of giving a true and fair view.

1.2 Going concern

The charity's financial plans for 2026 and beyond take account of a challenging and unpredictable economic and financial environment. The short- and medium-term outlook remains difficult to assess, and this uncertainty is reflected in the prudent assumptions applied to future forecasts, particularly in relation to income. Ongoing pressures on individuals' discretionary income are expected to continue to affect fundraising performance across a range of income streams, including individual giving and fundraising events. Legacy income, based on the charity's known pipeline and recent experience, is expected to continue to provide a valuable contribution. Alongside efforts to maximise income, the charity continues to maintain tight control over expenditure while sustaining the delivery of its vital services.

The adoption of a new strategic plan has required planned investment, with initial resourcing commencing in 2024. While these investments are expected to take time to deliver their full benefits, the trustees remain focused on ensuring long-term financial sustainability, with expenditure aligned to anticipated income.

In assessing the charity's ability to continue as a going concern, the trustees have considered the strong balance sheet position, the level of liquid reserves, and the results for the year. Based on this assessment, the trustees have concluded that there are no material uncertainties that may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

1.3 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

1.4 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

1.5 Donations and Legacies

Legacies are recognised when received or when we are aware that the executors have or probably have determined before the year-end that payment can be or will be made. This would normally follow agreement of estate accounts.

Legacies that are received in the following year that meet the above conditions at year-end are accrued as income in the prior year end financial statements. In 2025 this amounted to £169,500 (2024: £679,713).

Legacies that do not meet the conditions are not accrued at the year end. These are disclosed only as contingent assets and not included on the balance sheet or statement of financial activities. In 2025 this amounted to £24,000 (2024: £73,500).

Donations are accounted for when received. Gift Aid receivable is included when there is a valid gift aid declaration, and the donation has been received. Donated goods and services are valued at market value.

1.6 Grants

Grants received are credited to 'Incoming resources' in the Statement of Financial Activities. Grants received are recognised at the later date of either when the decision to award the grant is notified to the charity or on agreement to the terms and conditions of the grant if required and when the criteria of entitlement and probability are met and the value can be measured reliably.

Grants payable are payments made to the third parties in the furtherance of the charitable objects of the charity. Grants payable are recognised at the later date of either the decision to award the grant or on receipt of signed agreement to the terms and conditions of the grant if required.

1.7 Expenditure

Resources are recognised on an accruals basis and are analysed between costs of generating funds and charitable expenditure as detailed on the Statement of Financial Activities on page 24. Where costs have not been directly attributed to a particular category, they have been allocated to activities on a basis consistent with the use of the resources.

Support costs have been allocated to each charitable expenditure category on the basis of staff utilisation or on an activity basis of total direct expenditure.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Investments

Investments held as fixed assets are stated at fair value at the balance sheet date. Any difference between cost and market value is adjusted annually through the Statement of Financial Activities. The investment in the subsidiary undertaking is shown at cost.

1.9 Taxation

As a registered charity, British Epilepsy Association is not liable to taxation on its investment income and gains, income and gains arising from trading in furtherance of its charitable objectives and charitable donations. Recovery of income tax is made on tax credits arising from receipts under deeds of covenant and gift aid payments. VAT deemed to be irrecoverable is written off to the Statement of Financial Activities in the period to which it relates.

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

1.10 Tangible fixed assets and depreciation

Annual impairment reviews are carried out to ensure the carrying value is not lower than the recoverable amount.
The costs of minor additions or those costing below £5,000 are not capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis –

- | | |
|------------------------------------|--|
| • Leasehold improvements | Straight line over the life of the lease |
| • Fixtures, fittings and equipment | Straight line over 5 years |
| • Computers | Straight line over 2 years |

1.11 Intangible fixed assets and amortisation

Identifiable development expenditure is capitalised once the technical and financial feasibility can be demonstrated. Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost of fixed assets, once complete, less their estimated residual value, over their expected useful lives on the following basis –

- | | |
|----------------|----------------------------|
| • CRM database | Straight line over 5 years |
| • Website | Straight line over 5 years |

1.12 Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company. The pension cost charge represents contributions payable by the charity and amounted to £258,411 (2024: £259,795). At year-end the pension creditor amounted to £nil (2024: £nil) included within other creditors and accruals.

1.13 Accounting for separate funds

The financial statements of a charity must differentiate between restricted, designated, and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal.

Designated funds are funds allocated for specific purposes by the charity itself.

Unrestricted funds are all the other funds of the charity.

1.14 Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past event.

1.15 Cash equivalent policy

Cash or cash equivalent amounts are cash held in bank accounts by the main charity or branches and include all cash held on short term deposits. They exclude cash held within the investment portfolio as part of the on-going investment activities.

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

1.16 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Apart from the accrual of legacy income, Note 1.5, there are no other areas of estimation uncertainty

1.17 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.18 Financial Assets

Trade debtors, other debtors (including accrued income) and amounts due from group undertakings which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

A provision for impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in profit or loss for the excess of carrying value of the trade debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in the profit or loss.

1.19 Financial Liabilities

Trade and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being transaction price less any amounts settled.

Where the arrangement with a creditor constitutes a financing transaction, the creditor is initially measured at the present value of future payments discounted at a market rate of interest for a similar instrument and subsequently measured at amortised cost.

1.20 Derecognition of financial assets and liabilities

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

2. Details of Income

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations individual	330,524	222,091	552,615	506,294
Legacies	2,523,759	-	2,523,759	1,258,654
Grants	267,471	-	267,471	177,178
Corporate donations	328,331	-	328,331	227,591
Membership subscriptions	279,141	-	279,141	314,162
Fundraising	677,759	-	677,759	619,381
Donated goods and services	206,646	-	206,646	110,451
	4,613,631	222,091	4,835,722	3,213,711

Income from Charitable Activities

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Sales of goods and services	190,791	-	190,791	155,579

Income from other Trading Activities

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Event Registration Fees	160,624	-	160,624	100,918
Lotteries	27,165	-	27,165	34,653
Product Sales	45,960	-	45,960	37,259
	233,749	-	233,749	172,830

Investment income

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from quoted investments	32,976	3,024	36,000	54,826
Bank interest	47,762	-	47,762	27,610
	80,738	3,024	83,762	82,436

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

Legacies

Legacies with an estimated value to Epilepsy Action of £645,318 (2024: £2,073,051) have been notified to the charity but have not been included in the financial statements. The conditions for recognising this income within the accounts had not been met by 31 December 2025. Of these, legacies to the value of £24,000 have been disclosed only as contingent assets and therefore not accrued at year end (2024: £73,500).

We would like to thank the following Grant funders:

- | | |
|--|--|
| ○ Anson Charitable Trust | ○ The Edward Cadbury Charitable Trust |
| ○ Benefact Trust Limited | ○ The Eveson Charitable Trust |
| ○ Bernard Lewis Family Charitable Trust | ○ The Francis Charitable Trust |
| ○ Daisie Rich Trust | ○ The Fred Towler Charity Trust |
| ○ Doris Field Charitable Trust | ○ The Fulmer Charitable Trust |
| ○ Fowler, Smith and Jones Trust | ○ The Goldcrest Charitable Trust |
| ○ G J W Turner Trust | ○ The Hyde Foundation |
| ○ Gale Family Charity Trust | ○ The J Reginald Corah Foundation Fund |
| ○ Garfield Weston Foundation | ○ The Lady Hind Trust |
| ○ Lillie Johnson Charitable Trust | ○ The Liz and Terry Bramall Foundation |
| ○ Reverend P A & Mrs Lawrence Trust | ○ The Medicash Foundation |
| ○ Sir Donald and Lady Edna Wilson Charitable Trust | ○ The Michael and Anna Wix Charitable Trust |
| ○ The 29th May 1961 Charitable Trust | ○ The Patricia Routledge Foundation |
| ○ The A M Fenton Trust | ○ The Paul Bassham Charitable Trust |
| ○ The Alison Hillman Charitable Trust | ○ The Rainford Trust |
| ○ The Ammco Trust | ○ The Samuel Storey Family Charitable Trust |
| ○ The Anne and John Walters Charitable Trust | ○ The Sir James Knott Trust |
| ○ The Annie Tranmer Charitable Trust | ○ The Sir James Reckitt Charity |
| ○ The Ardwick Trust | ○ The Sylvia and Colin Shepherd Charitable Trust |
| ○ The Batchworth Trust | ○ The Walter Guinness Charitable Trust |
| ○ The Belstead Ganzoni Charitable Trust | ○ The William Allen Young Charitable Trust |
| ○ The Camelia Trust | ○ The Wilmcote Chariturst |
| ○ The Carrington Charitable Trust | ○ The Windfall Trust |
| ○ The Charles and Elsie Sykes Trust | ○ The Wixamtree Trust |
| ○ The Charles Brotherton Trust | ○ The Zochonis Charitable Trust |
| ○ The De Bbye Charitable Trust | |
| ○ The Edgar E Lawley Foundation | |

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2023

3. Income from BEA Trading Ltd

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Management charge	-	-	-	3,000
Gift Aid Donation	-	-	-	34,259
	-	-	-	37,259

As described in Note 12, BEA Trading Limited was made dormant with effect from 30 June 2025 following a decline in trading activity. The management charge previously applied represented the recharge of administrative support costs to the subsidiary prior to the cessation of trading, and was no longer considered proportionate once turnover had reduced to an immaterial level.

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

4. Analysis of Governance and Support Costs

The charity initially identified the costs of its support functions. It then identified those costs that relate to governance. Material items within support costs relate to employment costs.

Having identified its governance costs, the remaining support costs and the governance costs are apportioned between the key charitable activities undertaken (see Note 5) in the year.

Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	General support	Governance	Total	Basis of apportionment
Audit	-	24,283	24,283	Governance 100%
Trustee meeting costs and expenses	-	7,529	7,529	Governance 100%
Operations	1,127,983	160,200	1,288,183	Allocated according to input between governance and general support (pro rata on full time equivalent staff numbers)
Building support	29,179	-	29,179	Pro rata on full time equivalent staff numbers
Information technology	183,999	-	183,999	Pro rata on full time equivalent staff numbers
Finance including non recoverable VAT	186,549	15,201	201,750	Allocated according to input between governance and general support (pro rata on full time equivalent staff numbers)
Total	1,790,310	207,213	1,997,523	

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

5. Expenditure

	Total Activity Costs	Total Support Costs	Total expenditure 2025
	£	£	£
Raising Funds			
Donations & Legacies	645,639	539,331	1,184,970
Other Trading Activities	221,588	39,950	261,538
Investment Management Costs	-	-	-
Raising Funds Total	867,227	579,281	1,446,508
Charitable Activities			
To improve the quality and healthcare services for people with epilepsy	712,784	1,018,737	1,731,521
To improve awareness and understanding of epilepsy	718,371	399,505	1,117,876
Charitable Activities Total	1,431,155	1,418,242	2,849,397
Total Expenditure 2025	2,298,382	1,997,523	4,295,905

Prior Year Expenditure

	Total Activity Costs	Total Support Costs	Total expenditure 2024
	£	£	£
Raising Funds			
Donations & Legacies	602,475	582,144	1,184,619
Other Trading Activities	231,313	43,122	274,435
Investment Management Costs	-	-	-
Raising Funds Total	833,788	625,266	1,459,054
Charitable Activities			
To improve the quality and healthcare services for people with epilepsy	673,209	1,099,604	1,772,813
To improve awareness and understanding of epilepsy	637,239	431,217	1,068,456
Charitable Activities Total	1,310,448	1,530,821	2,841,269
Total Expenditure 2024	2,144,236	2,156,087	4,300,323

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

6. Grants Payable

Grants payable in the year were £nil (2024: £nil).

7. Staff costs and numbers

	2025	2024
	£	£
Wages and salaries	2,207,383	2,351,587
Social security costs	265,295	215,222
Other pension costs	258,411	259,795
	2,731,089	2,826,604

During the year termination payments were made to 0 employees (2024: 1 employee) totalling £nil (2024: £120,648).

The average number of staff employed in the year was 75 equal to 66 full time equivalent (2024: 76 with 65 F.T.E)

The average number of employees calculated on a full-time equivalent basis, analysed by function was:

	2025	2024
	No	No
Charitable activities	38	37
Management and administration of the charity	23	24
Fundraising and publicity	14	15
	75	76

The number of higher paid employees was:

	2025	2024
	No	No
In the band £60,000 - £70,000	4	-
In the band £70,001- £80,000	-	1
In the band £80,001- £90,000	1	-
In the band £90,001- £100,000	-	1

Employer pension costs attributed to the higher paid employees amounted to £18,174 (2024: £11,234).

No payment for annual leave or other benefits has been accrued.

No members of the Board of Trustees received any remuneration in respect of their duties as trustee during the year (2024 £nil). Pension creditor at year end was £nil (2024: £nil).

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

8. Analysis of resources used

The following have been charged to the Statement of Financial Activities:

	2025	2024
	£	£
Depreciation of tangible assets	9,012	12,397
Amortisation of intangible assets	105,086	105,086
Hire of Land & Buildings	84,436	63,000
Hire of office equipment	-	-
Auditor's remuneration	24,283	25,576
Remuneration of auditors for non audit work	-	-

9. Tangible Fixed Assets

	Leasehold improvements	Fixtures, fittings and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 January 2025	154,418	72,736	102,447	329,601
Additions during the year	-	775	4,460	5,235
Disposals during the year	-	-	-	-
At 31 December 2025	154,418	73,511	106,907	334,836
Depreciation				
At 1 January 2025	151,264	67,760	91,313	310,337
Charge for the year	881	1,784	6,347	9,012
Disposals	-	-	-	-
At 31 December 2025	152,145	69,544	97,660	319,349
Net book value				
At 31 December 2025	2,273	3,967	9,247	15,487
At 31 December 2024	3,154	4,976	11,134	19,264

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

10. Intangible Fixed Assets

	CRM £	Website £	Total £
Cost			
At 1 January 2025	346,626	178,802	525,428
Additions during the year	-	-	-
Disposals during the year	-	-	-
At 31 December 2025	346,626	178,802	525,428
Amortisation			
At 1 January 2025	144,428	81,454	225,882
Charge for the year	69,325	35,760	105,085
Disposals	-	-	-
At 31 December 2025	213,753	117,214	330,967
Net book value			
At 31 December 2025	132,873	61,588	194,461
At 31 December 2024	202,198	97,348	299,546

11. Fixed Asset Investments

	Listed securities £	Unlisted securities £	Total £
Market value			
At 1 January 2025	1,505,669	-	1,505,669
Additions	36,000	-	36,000
Disposals	(36,000)	-	(36,000)
Revaluations	66,066	-	66,066
At 31 December 2025	1,571,735	-	1,571,735

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

Investment Asset Class	Holdings	Holdings	Holdings	Holdings
	2025	2025	2024	2024
Market value	£	%	£	%
UK Bonds	102,809	6.5%	101,466	6.7%
Overseas Bonds	152,140	9.7%	149,345	9.9%
UK Equities	251,568	16.0%	262,446	17.4%
Overseas Equities	797,787	50.8%	705,189	46.8%
Property	-	0.0%	-	0.0%
Cash	43,565	2.8%	36,104	2.4%
Other	223,866	14.2%	25,119	16.7%
	1,571,735	100%	1,505,669	100%

All the fixed asset investments are held in the UK.

Valuation

At valuation on acquisition the quoted investments would be shown at £1,422,247 (2024: £1,413,218). All quoted investments are managed by RBC Brewin Dolphin on a discretionary basis.

Material investments

There are no investments that individually account for more than 9% of the value of the total portfolio.

12. Subsidiary Undertakings

British Epilepsy Association owned 100% of the issued ordinary share capital of BEA Trading Limited, a company incorporated in England and Wales. The subsidiary was engaged in fundraising activities, including the distribution of Christmas cards and associated gifts, the promotion of BEA-branded insurance products and publishing activities. The company had a financial year end of 30 June, which ensured that the results of the Christmas trading period, which historically formed the majority of the subsidiary's activity, were fully reflected without delaying the finalisation of the charity's own financial statements.

Historically, the results and financial position of BEA Trading Limited have not been consolidated within the charity's financial statements, as the trustees considered the subsidiary's turnover and net assets to be immaterial to the group as a whole, in accordance with applicable accounting standards.

Due to declining levels of trading activity, BEA Trading Limited ceased trading and became dormant with effect from 30 June 2025, coinciding with the subsidiary's financial year end. Following the cessation of trading, all remaining assets and balances of the subsidiary were transferred to the charity, and the company now holds no assets or liabilities.

The results of BEA Trading Limited for the year to 30 June were as follows:

	2025	2024
	£	£
Turnover	-	29,077
Trading profit	-	13,033

A gift aid donation of £nil (2024: £13,033) has been received by the charity from BEA Trading Limited. The net assets of the subsidiary are £nil (2024: £30,010), having been transferred to the charity following the end of the financial year. The charity is also the sole member of **Epilepsy UK** and **Epilepsy Action**. Both companies are incorporated in England and Wales, have been dormant since incorporation and are Limited by Guarantee. British Epilepsy Association uses the working name **Epilepsy Action** across its range of activities.

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

13. Debtors

	2025	2024
	£	£
Due within one year:		
Trade debtors	7,716	5,198
Social security and other taxes	48,272	60,048
Amounts owed by group undertaking	-	31,929
Stock and other debtors	2,770	-
Prepayments and accrued income	1,291,287	1,270,200
	1,350,045	1,367,375

14. Creditors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade creditors	97,152	161,362
Social security and other taxes	53,733	63,999
Other creditors and accruals	119,981	143,663
	270,866	369,024

15. Analysis of net assets between funds

	General Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Fixed assets	15,487	194,461	-	209,948
Fixed asset investments	1,446,425	-	125,310	1,571,735
Cash at bank and in hand	1,030,574	(72,952)	711,254	1,668,876
Other current assets	1,109,551	-	240,495	1,350,046
Creditors due within one year	(270,866)	-	-	(270,866)
Total net assets at 31 December 2025	3,331,171	121,509	1,077,059	4,529,739

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

Analysis of net assets between funds – previous year

16. Statement of Funds

	General Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£	£
Fixed assets	19,264	299,546	-	318,810
Fixed asset investments	1,382,236	-	123,443	1,505,679
Cash at bank and in hand	(360,698)	18,1829	771,583	592,714
Stock	-	-	-	-
Other current assets	997,565	-	369,810	1,367,375
Creditors due within one year	(369,024)	-	-	(369,024)
Total net assets at 31 December 2024	1,669,343	481,375	1,264,836	3,415,554

General funds	Balance At 1 January 2025	Income	Transfers	Expenditure	Gains (Losses)	Balance At 31 December 2025
	£	£	£	£	£	£
	1,669,343	5,118,909	350,000	(3,873,147)	66,066	3,331,171

Transfers

Following a review of designated funds and with Board approval, £350,000 was transferred from designated funds to the general fund relating to the CRM and Website projects.

Designated funds	Balance At 1 January 2025	Income	Transfers	Expenditure	Gains (Losses)	Balance At 31 December 2025
	£	£	£	£	£	£
CRM Database Project	276,490	-	(250,000)	-	-	26,490
Roger Victor Crawley - Research	33,206	-	-	-	-	33,206
Website Project	133,109	-	(100,000)	(3,240)	-	29,869
IT Audit Project	38,570	-	-	(6,626)	-	31,944
	481,375	-	(350,000)	(9,866)	-	121,509

CRM database project

Monies designated for the implementation of a CRM system. The system went live on 22 November 2022 with designated fund to be utilised for further development identified after initial launch.

Roger Victor Crawley - Research

Funds received from the estate of Roger Victor Crawley which he wished to be used for research.

Website Project

Monies designated for the implementation of a new website. The website went live on 10 October 2022 with the remaining balance retained, and now reduced, for required updates following brand refresh.

IT Audit Project

Monies designated for the review of all IT hardware requirements and subsequent replacements and upgrades. Replacement was delayed while a comprehensive review was undertaken of current systems and future requirements, including transfer to cloud storage.

British Epilepsy Association – financial statements for the year ended 31 December 2025

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

Restricted funds	Balance At 1 January 2025	Income	Transfers	Expenditure	Gains (Losses)	Balance At 31 December 2025
	£	£	£	£	£	£
Research Projects						
Octavia Morris Memorial Fund	28,254	-	-	-	-	28,254
Research Fund - General	149,542	2,867	-	(11,343)	-	141,066
Research Fund - Causes and Cures	201,583	3,024	-	(21,136)	-	183,471
Team Max Children's Fund	2,195	-	-	(575)	-	1,620
National Projects						
Befriending Project	67,896	105,000	-	(107,627)	-	65,269
Colin Woods Memorial Fund	92,795	140	-	(15,971)	-	76,964
Epilepsy Action Cymru Wellbeing Service	162,622	-	-	(120,204)	-	42,418
Family Support Officer - Northern Ireland	9,565	-	-	(9,565)	-	-
Helpline Services	1,501	21,565	-	(23,066)	-	-
Janice Gilbert Legacy	464,550	-	-	-	-	464,550
Online Learning	-	948	-	-	-	948
Sapphire Nurse Scheme	10,067	-	-	-	-	10,067
The Estate of Nellie Terrett	21,832	-	-	(17,580)	-	4,252
The Estate of June Glasgow	18,771	-	-	(13,824)	-	4,947
Tricia's Fund - Learning Disability Project	12,19	-	-	(380)	-	839
My Mum, My Dad	3,479	3,000	-	(5,988)	-	491
Kids' Resources	-	65,398	-	(22,224)	-	43,174
DigiBete Support App	-	5,450	-	(5,450)	-	-
Regional Projects						
Doreen Hinsley Legacy - Sandwell	10,012	-	-	(8,775)	-	1,237
Education Fund (Basildon & Thurrock)	2,901	-	-	(945)	-	1,956
Gloucestershire	1,179	-	-	(1,179)	-	-
My Family & Me Events	2,104	-	-	-	-	2,104
Northern Ireland Fund	300	17,723	-	(18,023)	-	-
Salisbury & District	535	-	-	(432)	-	103
South Warwickshire	1,500	-	-	(945)	-	555
Branches						
Essex	4,745	-	-	(3,996)	-	749
Stoke	5,400	-	-	(3,375)	-	2,025
West Midlands Forum - Shrewsbury	161	-	-	(161)	-	-
Saffron Walden	128	-	-	(128)	-	-
Restricted Funds	1,264,836	225,115	-	(412,892)	-	1,077,059
Total funds	Balance At 1 January 2025	Income	Transfers	Expenditure	Gains (Losses)	Balance At 31 December 2025
	3,415,554	5,344,024	-	(4,295,905)	66,066	4,529,739

Restricted income and expenditure, which is reviewed and monitored on a regular basis, represents monies received and expended on specific project according to the wishes of the donor.

British Epilepsy Association

Notes to the financial statements

for the year ended 31 December 2025

Octavia Morris Memorial Fund

Funds used for public awareness campaigns based on epilepsy first-aid and on the subject of epilepsy related death.

Research Funds

The balance retained on the 'Research Fund – General' is for social and medical research of a non-laboratory nature. Funds on 'Research Fund – Causes and Cures' are retained specifically for causes and cures research. The Team Max Children's fund is to support young people and children living with epilepsy.

Befriending Project

The Epilepsy Action Befriending Scheme is a three-year pilot project that will enable people affected by epilepsy to access regular, one-to-one support by a trained staff member or volunteer. It will provide an informal 'listening ear', and aims to improve health and wellbeing, combat social isolation and loneliness and help people live well with epilepsy.

Colin Woods Memorial Fund

Money in this fund is invested by Epilepsy Action and income derived from the fund is used to support Epilepsy Action's work, with a preference given to work in Northern Ireland and for educational work but the income is not restricted solely for these purposes.

Epilepsy Action Cymru Wellbeing Service

The counselling service provides timely access to talking therapies for people living with epilepsy, their parents and carers in Wales. This includes: a 1-1 counselling service, therapeutic themed groups, resilience sessions and the development of training resources for counsellors.

Family Support Officer – Northern Ireland

Delivering a range of support for families across Northern Ireland.

Helpline services

Monies raised to enable the continuing running of the helpline.

Janice Gilbert – Legacy

Monies left to be spent in conjunction with Sapphire Nurse scheme. Correspondence with the charity commission and executors' solicitors undertaken for agreement funds can be spent on core services.

Online Learning

Monies raised to enable the continued running of the online training programmes.

Sapphire Nurse Scheme

To part fund epilepsy nurse posts in NHS services for adults or children with epilepsy.

The Estate of Nellie Terrett

Monies left to be spent in conjunction with Epilepsy Action Cardiff Branch. Utilised to continue funding of the Wales Family Support Officer role to deliver a range of support for families across Wales.

The Estate of June Glasgow

Monies left to be spent in Newcastle-upon-Tyne.

Tricia's Fund - Learning Disability Project

To develop resources for people with epilepsy and learning disabilities.

My Mum, My Dad

'My Mum has Epilepsy' and 'My Dad has Epilepsy' booklets. These booklets are educational tools which help parents with epilepsy explain their condition to their children. Our booklets will ensure that parents have a reliable means through which to teach their children what to do and will give them much-needed tools to communicate their condition in a clear, positive and reassuring way.

Kids Resources

Joint project with Young Epilepsy

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

DigiBete Support App

Funding for app development

Doreen Hinsley Legacy – Sandwell

Monies left to be spent in Sandwell area.

Education Fund - Basildon & Thurrock

To deliver awareness sessions in Basildon and Thurrock.

Gloucestershire

Money raised by the branch for local projects.

My Family & Me Events

Money raised to support UK wide family events.

Northern Ireland Fund

Funding towards salary costs of the NI manager.

Salisbury & District

Money raised by the branch for local projects.

South Warwickshire

Money raised by the branch for local projects.

Regional Funds

Comprises funds raised in England, Wales and Northern Ireland that are to be spent specifically in those areas on local projects and support.

Essex Branch

Money raised by the Essex forum for local projects and support across Essex.

Stoke Branch

Money raised by the branch for local projects and support.

West Midlands Branch

Money raised by the branch for local projects and support.

Saffron Walden Branch

Money raised by the branch for local projects and support.

British Epilepsy Association
Notes to the financial statements
for the year ended 31 December 2025

17. Indemnity Insurance

During the year, the charity maintained indemnity insurance cover for its trustees and officers. The policy provides cover against liabilities arising from negligence, default, breach of duty or breach of trust in relation to the charity, together with associated legal defence costs, in accordance with the provisions of the Companies Act 2006.

18. Financial Commitments

At 31 December 2025 the charity had total minimum lease payments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2025	2024	2025	2024
	£	£	£	£
Expiry date				
Within 1 year	-	-	190	988
Between 2 and 5 years	247,266	288,764	25,565	11,574

19. Analysis of Trustee remuneration and expenses, and the cost of key management personnel.

The key management personnel of the charity, comprise the trustees and the Chief Executive. Total employee benefits, including employers NIC, of the key management personnel of the charity were £99,046 (2024: £255,590).

No charity trustee received payment for professional or other services supplied to the charity (2024: £nil). Travel and subsistence expenses during the year of £6,607 (2024: £10,624), were reimbursed to or paid on behalf of the 18 trustees who served during the year (see page 2 - Trustees' annual report).

20. Related Party Transactions

There were no related party transactions during the year (2024: £nil).

21. Financial Instruments

The carrying amount of the company's financial instruments at 31st December 2025 were:

	2025	2024
	£	£
Financial Assets		
Debt instruments measured at amortised cost	954,601	1,057,953
Financial Liabilities		
Measured at amortised cost	122,296	266,176

22. Capital Commitments

The charity has capital commitments of £nil (2024: £10,000).

Glossary

The annual report and accounts have to provide detailed information to meet company and charity law. We know that many people will be unfamiliar with some of the words that we need to use. Here is a list of some of them with a brief explanation of what they mean.

Accruals basis	Income and expenditure is counted when the money is earned and when costs happen, rather than when the money actually enters or leaves the account.
Accrued	An expense that has happened but hasn't been paid yet. For example, staff wages accrue until the day they are paid.
Capital growth	An increase in the market price of an asset.
Designated funds	If part of an unrestricted fund is set aside for a particular project, it may be designated as a separate fund.
Donations in kind	A donation that is made in goods or services, rather than money.
Ex officio	When someone is a member of a committee without being elected to it but because of another post that they hold.
Fixed assets	An asset with a useful life of more than one year.
Listed investments	Investments like shares or bonds that are officially listed on a stock exchange for trading.
Materiality	An amount of money is assessed on its importance. For example, a debt of £10 might not be a concern. However, a debt of £10,000 could make a big difference to the financial health of the organisation. It makes a material difference to the accounts.
Realised gains	A gain from selling an asset for more than the original purchase price.
Reconciliation	An accounting process that compares two sets of records to make sure the numbers match and are accurate.
Residual value	The value of an asset that it could be sold for at the end of its useful life.
Restricted funds	If someone gives money to the charity for a particular purpose, the charity has to use it for that purpose. The use of the money is restricted.
Straight line basis	This is a way of spreading the cost of an asset equally over the number of years it is expected to be used.
Tangible fixed assets	Physical assets, like a computer system or improvements to a building.
Unrealised gain/loss	A gain/loss from revaluing an asset at a higher value than the original purchase price.
Unrestricted funds	If someone gives money to the charity without saying it is for a particular purpose, it can be spent on any area of work for the charity's objects. The use of the money is unrestricted.