

BBuild Aid for Epilepsy
(a Company Limited by Guarantee No. 06827385)
(a Registered Charity No. 1131098)

Report of the Trustees

and

Financial Statements

For the year ended 31st July 2017



BBuild Aid for Epilepsy

Company Information

Directors	Ronald M. Baker, Esq. Anthony M. Dowle, Esq. Patrick M. McNamara, Esq.
Secretary	Patrick M. McNamara, Esq.
Registered Office	40 Chamberlayne Road London NW10 3JE
Company Reg. No	6827385
Charity Reg. No	1131098
Auditors	Riordan O'Sullivan & Co. Chartered Certified Accountants and Statutory Auditors 40 Chamberlayne Road London NW10 3JE
Bankers	Allied Irish Bank (GB) Mayfair Branch 1st Floor Berkeley Square House, 4-19 Berkeley Square, Mayfair, London W1J 6BR
Solicitors	Fenwick Elliott Aldwych House 71 - 91 Aldwych London WC2B 4HN

BBuild Aid for Epilepsy

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BBuild Aid for Epilepsy
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Report of the Trustees
For the year ended 31st July 2017

The Directors, who are also the Trustees, of BBuild Aid for Epilepsy, collectively known as the Executive Committee, have pleasure in presenting their report and accounts for the period ended 31st July 2017.

Structure, Governance and Management

BBuild Aid for Epilepsy was incorporated and commenced to operate on 23rd February 2009. It is a charity (registered charity number 1131098) and a company limited by guarantee (company number 6827385).

The company BBuild Aid for Epilepsy does not have share capital, cannot pay dividends and must utilise all its funds to further its stated charitable objects. Under Clause 7 of the Memorandum of Association every full member, as defined by Clause 2 of the Articles of Association, is liable to contribute a sum if necessary and not exceeding £10 in the event of BBuild Aid for Epilepsy being wound up.

Executive Committee

The Executive Committee is the governing body of BBuild Aid for Epilepsy. It is responsible for overseeing the sound management of BBuild Aid for Epilepsy.

The Executive Committee is made up of the three Directors, as named, who have been elected by the full members of BBuild Aid for Epilepsy. All Directors must be nominated by two full members of BBuild Aid for Epilepsy. One third of the Directors retire by rotation every year and are eligible for re-election on the recommendation of the Directors.

Article 29 allows the Directors to appoint a Director who must retire at the next Annual General Meeting.

Statement of Directors' Responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that BBuild Aid for Epilepsy will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of BBuild Aid for Epilepsy and enable them to ensure that the financial statements comply with the relevant charity and company legislation. The directors are also responsible for safeguarding the assets of BBuild Aid for Epilepsy and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Report of the Trustees
For the year ended 31st July 2017

All directors, who were in office when these financial statements were approved, have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. All directors have confirmed that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the company's auditors.

Trustee induction and trustee training

Each newly elected director receives guidance about their role and responsibilities as a director and trustee of a registered charity where deemed necessary.

Trustees' interests

Members elected to the Executive Committee are trustees of the charity as defined by the Charities Act. Since BBuild Aid for Epilepsy is a company limited by guarantee, persons elected to its Executive Committee are also directors and are registered as such in accordance with the Companies Act. Directors may claim for reasonable expenses incurred in undertaking the objects of BBuild Aid for Epilepsy but in this case they do not receive any expenses, remuneration or other financial benefit. All members of the Executive Committee have confirmed that they do not have and have not had any beneficial interest in any contract with the Company.

Risk assessment

The Executive Committee has assessed the major risks to which BBuild Aid for Epilepsy is exposed, in particular those related to the operations and finances of the charity. The Executive Committee is satisfied that management and control systems are in place to mitigate the charity's exposure to major risks and the Executive Committee undertakes to review these risks and controls each year.

Public benefit

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

Objectives

The charity's objects are for the relief of sickness and the preservation of good health of people suffering with epilepsy in particular but not exclusively by the raising of funds for the cost of constructing a residential accommodation building within the grounds of The National Society for Epilepsy in Buckinghamshire as well as the continuing support of this and other charitable purposes.

Activities

The charity's activities were the raising of funds for the construction, on the grounds of The National Society for Epilepsy's head-quarters in Chalfont St Peter, Gerrards Cross, Buckinghamshire of a 470sq metre accommodation block for people suffering with epilepsy whom otherwise may be required to leave the centre due to lack of suitable accommodation to meet their special and complex needs and to assist with further requirements of The National Society for Epilepsy.

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Report of the Trustees
For the year ended 31st July 2017

Achievement and performance

The trustees confirm that sufficient funds were raised and the intended 470sq metre accommodation block for people suffering with epilepsy was completed and handed over to The National Society for Epilepsy in Chalfont St Peter, Gerrards Cross, Buckinghamshire in 2010.

No fundraising activities were held during the year ended 31st July 2017.

The trustees consider it prudent to hold the reserves in hand in the medium term in case of an emergency.

Review of the charity's financial position for the year

The results for the year are set out on page 7. The income for the year was £73. The expenditure for the year was £290 which in turn reduces the reserves carried forward to £149,619.

Reserves policy

The reserves policy state:

1. Unrestricted funds are needed:
 - a. to provide funds which can be designated to specific charitable projects and
 - b. to cover charitable fund-raising administration and support costs without which the charity could not function.
2. The trustees consider it prudent that unrestricted reserves should be sufficient to cover the greater of the loss of one quarter of 1a or the whole of 1b to enable the operation to continue for a minimum of 12 months whilst alternative replacement funding is sought or activity is adjusted to reflect likely future income.
3. When or if unrestricted reserves are above that amount the executive will consider plans to make worthy charitable donations in keeping with its objectives. When or if unrestricted reserves are below that amount the executive will consider plans to increase the available reserves.
4. The trustees will review this reserves policy annually.

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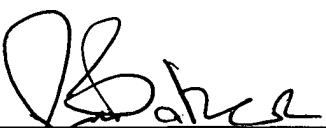
Report of the Trustees
For the year ended 31st July 2017

Auditors

The auditors, Riordan O'Sullivan and Co. Chartered Certified Accountant and Statutory Auditors are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The report of the members of the executive committee has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Executive Committee on 17 February 2018 and signed on its behalf by:



Ronald M. Baker
Director and Trustee

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**Independent Auditors' Report to the Members of
BBuild Aid for Epilepsy (Limited by Guarantee)**

We have audited the financial statements of BBuild Aid for Epilepsy, a company limited by guarantee, for the year ended 31st July 2017, which comprises the Statement and Financial Activities, the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice) including FRS102 section 1A "The Financial Report standard applicable on the UK and Republic of Ireland."

This report is made solely to the trustees, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the trustees 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 trustees and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 1 and 2, the trustees (who are also the directors of BBuild Aid for Epilepsy for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 9 to the financial statements.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st July 2017 and of the 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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**Independent Auditors' Report to the Members of
BBuild Aid for Epilepsy (Limited by Guarantee)**

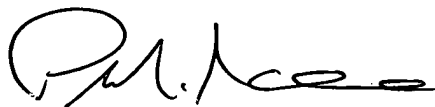
Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the 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
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of small companies' exemption in preparing the trustees' report.



Patrick McNamara (Senior Statutory Auditor)
Riordan O'Sullivan & Co.
Chartered Certified Accountants and
Statutory Auditors
40 Chamberlayne Road
London
NW10 3JE

Dated: 17 February 2018

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Statement of Financial Activities
For the year ended 31st July 2017

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2017 £	Total 2016 £
Income and Expenditure					
Incoming resources					
Voluntary Income:					
- Voluntary donations		-	-	-	-
Investment Income	3	73	-	73	74
Total Incoming Resources		73	-	73	74
Resources Expended					
Further expenses in connection with the residential accommodation block for the National Society for Epilepsy		-	-	-	(1,000)
Support of other charity		(250)	-	(250)	(260)
Governance costs		(40)	-	(40)	(40)
Total Resources Expended	4	(290)	-	(290)	(1,300)
Net Surplus / (Deficit) for the year	6	(217)	-	(217)	(1,226)
Balances brought forward at 1st August		149,836	-	149,836	151,062
Balances carried forward at 31st July		149,619	-	149,619	149,836

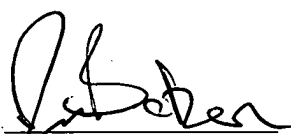
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Balance Sheet as at 31st July 2017

	Notes	2017 £	2016 £
Current Assets			
Cash at bank		149,619	149,836
Liabilities: amounts falling due within one year			
Other creditors and accruals	7	-	-
Net current assets		149,619	149,836
Net assets		149,619	149,836
Funds			
Unrestricted	8	149,619	149,836
Restricted		-	-
		149,619	149,836

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

Approved by the Executive Committee on 17 February 2018 and signed on its behalf by:



Ronald M. Baker
Director & Trustee



Patrick M. McNamara
Director & Trustee

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Notes to the Accounts
For the year ended 31st July 2017

1. Share Capital

The company has no share capital. The liability of the members is limited by guarantee, each member having undertaken to contribute such amount not exceeding ten pounds as may be required in the event of the company being wound up whilst he or she is a member, or within one year thereafter.

2. Accounting Policies

2.1 Basis of preparation

These financial statement have been prepared in accordance of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FPS102)" and the requirement of the companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statement are prepared in sterling, which is the functional currency of the company.

The financial statement have been prepared under the historical cost convention. The entity transitioned to FRS 102 section 1A as at 1st August 2015. No transitional adjustments are required.

Due to the liquid reserves in the balance sheet, the trustees have identified no material uncertainties that may cast a significant doubt over the ability of the company to continue as a going concern.

2.2 Statement of Recommended Practice

The accounts have been prepared in accordance with the Statement of Recommended Practice, 'Accounting by Charities' SORP (FRS102).

2.3 Income

All incoming resources are recognised in the Statement of Financial Activities, on page 7, when received ensuring no advance credit of monies are taken and to reflect prudent accounting practice.

2.4 Expenditure

Resources are dealt with on an accruals basis and are analysed as detailed on the Statement of Financial Activities. Where costs have not been directly attributable to a particular category, they have been allocated to activities on a basis consistent with the use of the resources.

2.5 Funds accounting

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

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

Unrestricted funds are all the other funds of the charity.

2.6 Taxation

The company is a registered charity and as such is exempt from taxation.

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Notes to the Accounts
For the year ended 31st July 2017

2.7 True and fair view

By the nature of its principal activities, the company is a non-profit making charity and because of this, a Profit and Loss Account is not included in these accounts, being replaced by a Statement of Financial Activities.

3. Investment Income

	2017 £	2016 £
Bank interest received	73	74

4. Analysis of Total Resources Expended

	Unrestricted Fund £	Restricted Fund £	Total 2017 £	Total 2016 £
Charitable activities:				
Construction activities				
Plumbing, heating and drainage services	-	-	-	-
Furniture, fixtures and fittings	-	-	-	1,000
Flooring	-	-	-	-
	-	-	-	1,000
Support of other charity				
Donation to charity	250	-	250	260
Governance costs				
Bank charges	40	-	40	40
Total	290	-	290	1,300

5. Trustee and employees

No travel or subsistence expenses were paid to any director/trustee (2016: £Nil).

There were no employees employed during the year (2016: Nil). All activities were managed by the Trustees free of charge.

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Notes to the Accounts
For the year ended 31st July 2017

6. Deficit for the year

	2017 £	2016 £
The deficit of income over expenditure is stated after charging:		
Audit and accountancy fees	-	-

7. Creditors

	2017 £	2016 £
Accruals	-	-

8. Net Asset Summary

	Unrestricted Fund £	Restricted Fund £	Total 2017 £	Total 2016 £
Cash at bank and in hand	149,619	-	149,619	149,836
Current liabilities	-	-	-	-
	<u>149,619</u>	<u>-</u>	<u>149,619</u>	<u>149,836</u>

9. Auditors' Ethical Standards

In common with many charitable companies of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.