

Company registration number 3739783  
Charity registration number 1079504

# **The International Alliance of ALS/MND Associations**

## **Directors' Report and Financial Statements for the year ended 30 June 2021**

# **International Alliance of ALS/MND Associations**

## **Reference and Administrative details**

International Alliance of ALS/MND Associations is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The Directors of the charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Directors.

Company registration number: 3739783

Charity registration number: 1079504

## **Directors**

Calaneet Balas

Craig Stockton (resigned 11<sup>th</sup> Feb 21)

David Ali

Tammy Moore

Kiki Qu (resigned 19<sup>th</sup> Nov 20)

Marcela Santos (appointed 19<sup>th</sup> Nov 20)

Gudjon Sigurdsson

Evy Reviere

Gorrit Jan Blonk

Pablo Aquino

Nick Goldup

Andrea Pauls Bachman

## **Principal and Registered Office**

Francis Crick House

6 Summerhouse Road

Moulton Park

Northampton

NN3 6BJ

## **Professional Advisers**

Independent Examiner	Andrew Luke AWL Accounts 32 Woodland Avenue Paisley PA2 8BH
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Solicitor	Bates Wells Brathwaite
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Bankers	Lloyds Bank plc Public & Community Sector 3rd Floor 25 Gresham Street London EC2V 7HN
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# **International Alliance of ALS/MND Associations**

## **Directors' Report For the Year Ended 30 June 2021**

The Directors present their report together with the financial statements for the year ended 30 June 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice Accounting and Reporting by Charities.

### **Objectives**

The International Alliance of ALS/MND Associations (the Alliance) is the lead body for organisations and associations representing people living with Motor Neurone Disease (MND), also known as Amyotrophic Lateral Sclerosis (ALS).

Member organisations and associations provide direct support and services for people living with the disease. Members are generally drawn from national bodies; however, in some countries there are multiple members, servicing segments of the ALS/MND population. Individuals with a strong interest in the Alliance and ALS/MND are admitted to Associate Membership on the same terms and conditions as organisational Associate Members.

Our purpose, vision and value proposition are outlined below:

**PURPOSE:** The Alliance is a global network of ALS/MND associations informed by PALS/CALS, that builds capability for its members and connects to external stakeholders.

**VISION:** A World Free of ALS

**VALUE PROPOSITION:** We help members thrive by adding value to existing and future associations through curation and creation of information and by acting as a global gateway through which Alliance Members, PALS and CALS, internal, and external stakeholders connect.

Our two main strategic focuses are Community and Capability. The International Alliance aspires to:

### **Build Community**

Build a global community. Identify, promote, and support meaningful and timely in person and virtual connections between Members. Prioritize building membership in countries and regions which do not yet have membership representation. Be the gateway for relevant external stakeholders. Coordinate the global voice of PALS & CALS.

### **Build Capability**

Build capability in member associations by soliciting feedback to ensure we focus on issues that deliver impactful value. Encourage Member exchange of knowledge and facilitate discourse on issues. Deliver professional development (PD) that includes the annual Alliance Meeting, but also provides Member value throughout the year. Make our members stronger to advocate on behalf of individuals at the local level and provide a platform for global issues. Facilitate member peer-to-peer support. Be a gateway for external stakeholders to the network of domestic associations.

### **Achievements**

This financial year was unprecedented due to the advent and impacts of COVID-19 and the Alliance pivoted quickly introducing roundtables and webinars to support members through this difficult time.

# International Alliance of ALS/MND Associations

## Directors' Report

### For the Year Ended 30 June 2021

- **Pandemic Response**
  - As the world went into lockdown in early 2020 the International Alliance very much adopted the motto “ALS /MND doesn't stop so neither will we!” The Alliance commenced holding webinars, roundtables and member meetings to discuss strategies to cope with the evolving situation and continue to deliver quality services to our community. As the pandemic continued through 2020 - 2021 the Alliance continued to meet virtually to continue to provide member value including the Allied Professionals Forum and the Alliance Meeting.
- **Increasing awareness of ALS/MND**
  - The Alliance has worked to raise awareness and engagement globally through the use of Facebook, Twitter, LinkedIn, Instagram and YouTube.
  - The Alliance's website ([www.als-mnd.org](http://www.als-mnd.org)) was completely overhauled to take a person centred approach.
- **Exchange and disseminate information**
  - In December 2020, the Annual Meeting of the Alliance was held virtually. The Annual Meeting plays a key and enduring role in facilitating the exchange of information. The meeting was attended by 181 delegates representing organisational and individual members, as well as sponsors, observers and stakeholders.
  - In the 2020 – 2021 fiscal year a webinar stream and member roundtables were introduced. The webinars included: Sharing Success: Fireside Chat with 2020 Alliance Award Winner; Q&A with the Alliance's Scientific Advisory Council; Telemedicine Best Practices in Care & Research; Biomarkers in ALS/MND. The roundtables were Genetics in ALS/MND and Innovation and Technology: Spectrum of Possibilities.
- **Improve the quality of care**
  - The Alliance promotes improvement of quality of care through the exchange and dissemination of information, promoting and supporting attendance at the Alliance Meeting, Allied Professionals' Forum (APF) and International Symposium. We have an active Advisory Council of people living with ALS/MND and Carers of people with ALS/MND and they provide input into priorities.
  - At the virtual meeting, 16 reports describing new or different care and support initiatives were presented, exposing the audience to practical care initiatives from around the world.
- **Stimulate and support research**
  - The Allied Professionals' Forum (APF) is a one-day meeting open to allied health professionals which provides an opportunity for new and emerging researchers in care and management of ALS/MND to present to an audience of fellow professionals.
  - ALSMND Connect is a two hour meeting which brings leading researchers and people affected by the disease together in a forum where researchers can describe the most recent advances in clinical and scientific research. This event is live streamed and also archived for future viewing.
- **Awards**
  - The Forbes Norris Award was presented to Dr Ammar Al Chalabi an outstanding candidate whose contributions to research, literature, and patient care are unparalleled not only the local level but also at the global level. Ammar leads the team at King's MND Care and Research Centre in London, England.
  - The 2019 Humanitarian Award was presented to Carol Birks. Carol is a consummate professional who has dedicated over 20 years to ensuring quality care and support is provided to individuals living with MND not only in Australia and the Asia Pacific Region, but around the globe.
  - The Allied Health Professional Award was awarded to John Costello of Boston Children's Hospital. John's commitment to providing people living with ALS/MND with a voice is demonstrated in his many years of exceptional care and insatiable quest for knowledge. He is dedicated to educating both himself and others on the newest information and technology available.

# **International Alliance of ALS/MND Associations**

## **Directors' Report**

### **For the Year Ended 30 June 2021**

#### **Our goals for the year included**

- Increase the number of ALS/MND Association worldwide.
- The Annual International Alliance Meetings provide a unique opportunity for well-established member organisations to develop partnerships and collaborations with individuals interested in establishing an ALS/MND association in their own country or region.

#### **Our achievements for the year included:**

- Increasing membership by 3 associations.
- Delivery of the Alliance Meeting virtually, in December 2020.
- Delivery of the Allied Professionals Forum virtually in December 2020.
- Ongoing growth and development of social media networks.
- New member associations in underserved regions; engaging and partnering with other international ALS/MND organisations focusing on research and clinical trial development, including NEALS, PACTALS and ENCALS; working with regional networks such as EuPALS and UNELA
- Delivering 4 stakeholder roundtables.
- Delivering a minimum of 6 webinars.
- Defining how the Alliance can assist with local advocacy.
- Scoping the increase in Global Advocacy with the WHO and the United Nations.
- Delivering statements/programs regularly from our Scientific Advisory Council, PALS & CALS Advisory Council and Innovation and Technology Council.

#### **Review of Financial Activities**

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association, and is registered with the Charity Commission (Charity No. 1079504).

The results for the year to 30 June 2021 are set out in the Statement of Financial Activities, as shown on page 10.

There were net outgoing resources of £59,661 (2020 – net outgoing resources £27,640). The Directors are satisfied that the charity's financial position is adequate to fulfil its obligations.

The format of the financial statements is in accordance with Statement of Recommended Practice - Accounting and Reporting by Charities.

The Reserves Policy requires the Directors to hold sufficient funds to cover the following:

All monies that have been put into the Restricted Fund are as a result of the expressed wishes of the donors/grantors. Unrestricted funds comprise the General Fund. Sufficient funds are to be held in Unrestricted Funds to allow the payment of any staff related costs for one full year together with three months average other expenditure. Based on this year's accounts the required level of reserves is estimated to be £74,000. As at 30 June 2021 the charity held total reserves of £134,332, of which £120,930 were unrestricted.

In the event that the total assets as reported on the balance sheet fall, or are projected to fall within three months, to a level of 110% of the amount needed to meet the expenditure commitments of the Reserves Policy the Directors will immediately review all expenditure programs including staffing levels. It should be noted this will be the last year of using this calculation given the Alliance will be phasing in a more sustainable Reserves Policy from 2021-22.

# **International Alliance of ALS/MND Associations**

## **Directors' Report**

**For the Year Ended 30 June 2021**

### **Risk Management**

The Directors have in place a formal risk management process and risk register to assess business risk and implement risk management strategies. They are able to report that all identifiable major risks to which the charity is exposed have been reviewed in respect of potential impact, likelihood of occurrence and means of mitigation.

The following have been identified as the key risks:

- Loss of major subscription income, especially due to the pandemic
- Incapacity or loss of key Staff
- Loss of key Directors
- Loss of IT infrastructure and support
- Breaches of governance and compliance requirements
- Breach of privacy.

The Directors are pleased to report that systems have been established to properly manage these risks.

### **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 and objectives and in planning its future activities. The Alliance provides unrestricted access to information and resources to all people and organisations associated with ALS/MND, and additional opportunities to those organisations who become members of the Alliance. The Directors believe that the Alliance and its operations satisfy the public benefit requirement of the Charities Act 2006.

### **Assets**

The assets of the charity are held in pursuance of the governing document's objectives and are represented by unrestricted funds in the sum of £120,930 and restricted funds of £13,402.

### **Directors**

For the purposes of company law, the Directors listed on page 1 are the Directors of the company.

Directors are elected by the Alliance's membership and are appointed at the Annual General Meeting. The maximum number of Directors is eleven and the minimum number is five. At each Annual General Meeting one third of Directors retire by rotation subject to the length of term in office.

Induction and training for Directors is provided through internal resources and advice and guidance from existing Directors. An orientation session was held in January 2021 facilitated by Bates, Wells Brathwaite on the duties of Directors.

### **Directors' Responsibilities for the Financial Statements**

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of financial activities of the charitable company during the year and of its financial position at the end of the year.

# **International Alliance of ALS/MND Associations**

## **Directors' Report For the Year Ended 30 June 2021**

### **Directors' Responsibilities for the Financial Statements**

In preparing those financial statements, the Directors should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice 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 the charity will continue in operation.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations there under. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 30 June 2021 was 62. Members have no beneficial interest in the charitable company.

### **Appointment of Independent Examiner**

A resolution to reappoint the examiner, Andrew Luke, will be proposed at the Annual General Meeting.



**Calaneet Balas**  
**Chair**

Date: February 7, 2022

# **International Alliance of ALS/MND Associations**

## **Independent Examiner's Report to the Directors**

I report on the accounts of the charity for the year ended 30 June 2021, which comprise the statement of financial activities, balance sheet, statement of accounting policies and related notes. These financial statements have been prepared on the basis of the accounting policies set out therein.

This report is made solely to the Directors as a body, in accordance with section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the Directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Directors as a body, for my examination, for this report, or for the opinions I have formed.

## **Respective Responsibilities of Directors and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 5/11/2021

ANDREW LUKE  
AWL Accounts



# International Alliance of ALS/MND Associations

## Statement of Financial Activities (incorporating an Income and Expenditure Account) For the Year Ended 30 June 2021

	Notes	Unrestricted Funds £	Restrict ed Funds £	Total Funds 2021	Total Funds 2020
<b>Income and Expenditure</b>					
<b>Income</b>					
<b>Donations and legacies:</b>					
Donations and gifts		662	-	<b>662</b>	15,676
Grants and Sponsorships	1	24,691	-	<b>24,691</b>	14,000
Subscriptions	2	81,255	-	<b>81,255</b>	78,351
<b>Investment Income:</b>					
Interest Receivable		44	-	<b>44</b>	1,458
<b>Charitable activities:</b>					
Conference income		57,549	-	<b>57,549</b>	62,018
<b>Total income</b>		<b>164,202</b>	<b>-</b>	<b>164,202</b>	<b>171,504</b>
<b>Expenditure</b>					
<b>Charitable activities:</b>					
Awareness raising and publicity	3 & 4	223,286	4,853	<b>228,139</b>	205,756
<b>Total expenditure</b>	5 & 6	<b>223,286</b>	<b>4,853</b>	<b>228,139</b>	<b>205,756</b>
<b>Net income / (expenditure) &amp; net movement in funds</b>		<b>(59,084)</b>	<b>(4,853)</b>	<b>(63,937)</b>	<b>(34,252)</b>
<b>Reconciliation of funds</b>					
Fund balance brought forward at 1 July		180,014	18,255	198,269	232,521
<b>Fund balance carried forward at 30 June</b>	9	<b>120,930</b>	<b>13,402</b>	<b>134,332</b>	<b>198,269</b>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

# International Alliance of ALS/MND Associations

## Balance Sheet

As at 30 June 2021

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Debtors & Prepayments	7	-	8,405
Cash at Bank		152,272	194,234
		<b>152,272</b>	202,639
<b>Creditors:</b>			
Amounts falling due within one year	8	17,940	4,370
<b>Net Current Assets</b>		<b>134,332</b>	198,269
<b>Accumulated Funds</b>			
Restricted Funds	10	13,402	18,255
Unrestricted Funds:			
General Fund		120,930	180,014
	9	<b>134,332</b>	198,269

The opinion of the Directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 in respect of the year ended 30 June 2021.

Directors' responsibilities:

- i) the Directors have not required the company to obtain an audit of its accounts for the year in accordance with section 476;
- ii) the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies' subject to the small companies' regime.

The financial statements on pages 10 to 19 were approved by the Board of Directors on 23<sup>rd</sup> September 2021 and were signed on their behalf by:

**David Ali**  
Honorary Treasurer  
Date: February 7, 2022

# **International Alliance of ALS/MND Associations**

## **Statement of Accounting Policies**

### **Principal accounting policies**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Companies Act 2006 and the Charities Act 2011.

### **Basis of accounting**

The financial statements are prepared in accordance with the historical cost convention.

### **Recognition of income and expenditure**

Income from all sources is credited to the Statement of Financial Activities when receivable. Expenditure is accounted for on an accrual's basis, inclusive of any VAT which cannot be recovered.

Income for membership subscriptions is recognised in the Statement of Financial Activities in the financial period to which it relates. Any such income relating to a future financial period is not recognised in the Statement of Financial Activities but is treated as deferred income and included as a liability in the Balance Sheet.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Income receivable to which a specific purpose has been defined by the donor is included in restricted funds. Expenditure which meets the defined purpose of the donation is matched to the income and charged to that restricted fund.

### **Restricted funds**

At 30 June 2021, there was one restricted fund. This is for the support and development of existing and potential member organisations, including grants: either towards the costs of travel and attendance at the Alliance Annual Meetings and International Symposium or to promote partnership and mentoring of member organisations.

### **Donations and legacies**

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

### **Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Income from charitable activities**

Income from charitable activities is recognised as earned (as the related goods or services are provided).

### **Charitable activities**

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The cost of charitable activities presented in the Statement of Financial Activities includes the costs of direct service provision.

## **International Alliance of ALS/MND Associations**

### **Statement of Accounting Policies (continued)**

#### **Allocation of costs incurred in respect of more than one activity**

Support costs are allocated to activities on the basis of time spent by people involved in the activities. Support costs are the costs of general management, accounting and budgeting, payroll administration, information and communications technology, human resources and facilities provision. Allocations are made across the charitable activity of awareness raising and publicity and also to costs of governance.

It is the nature of the Alliance's activities that certain costs are incurred in respect of more than one activity. Where these costs, primarily staff, travel and associated expenses and premises costs cannot be directly attributed to a single activity, they are allocated on a time spent basis across the activities of awareness raising and publicity, and governance.

Governance costs relate to the costs of running the Alliance, such as the costs of statutory compliance, meetings and the employment and establishment costs of the staff involved.

#### **Taxation**

As a registered charity, the Alliance benefits from being exempt from corporation tax on its charitable income, as all income is applied for charitable purposes.

#### **Support costs**

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity is outlined in the notes to the financial statements.

#### **Governance costs**

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

#### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

#### **Judgements**

In preparing the financial statements, the Trustees have made judgements regarding the allocation of support costs to the individually reported activities of the charity. Details of the apportionment basis are included in the notes to the financial statements.

# International Alliance of ALS/MND Associations

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 1 Grants and sponsorships receivable

There were £0 Grants and £24,691 worth of Sponsorship receivable during the year (2020: £17,353).

### 2 Income from subscriptions

	2021 £	2020 £
United Kingdom	18,906	18,838
Europe	19,543	19,689
Africa	100	100
Asia	3,619	2,717
North America	36,035	34,063
South America	668	932
Australasia	2,383	2,012
	<b>81,255</b>	<b>78,351</b>

### 3 Charitable activities

Expenditure on charitable activities includes:

	2021 £	2020 £
Independent Examiner's remuneration	<b>550</b>	<b>550</b>

### 4 Directors' remuneration and expenses

No remuneration was paid or payable to any Director or to any person(s) known to be connected to a Director. Expenses were paid out of the funds of the charity to one Director for reimbursement of travel and accommodation expenses incurred in the course of their duties.

## International Alliance of ALS/MND Associations

### Notes to the Financial Statements

For the Year Ended 30 June 2021

#### 5 Total expenditure

##### Community Expenditure

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Membership	11,263	-	<b>11,263</b>	3,541
PALS & CALS	6,718	-	<b>6,718</b>	927
SAC	5,542	-	<b>5,542</b>	919
Other	11,986	-	<b>11,986</b>	250
	<b>35,510</b>	<b>-</b>	<b>35,510</b>	<b>5,637</b>

##### Capability Expenditure

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Advocacy	3,035	-	<b>3,035</b>	335
Annual Meeting	72,707	-	<b>72,707</b>	74,524
Education & Awareness	35,069	-	<b>35,069</b>	64,506
Other	9,771	-	<b>9,771</b>	5,224
	<b>120,582</b>	<b>-</b>	<b>120,582</b>	<b>144,589</b>

# International Alliance of ALS/MND Associations

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### Capacity Expenditure

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Administration	50,101	4,853	<b>54,954</b>	49,014
Governance	16,148	-	<b>16,148</b>	6,516
Other	945	-	<b>945</b>	-
	<u>67,194</u>	<u>4,853</u>	<u><b>72,047</b></u>	<u>55,530</u>
<b>Total Expenditure</b>	<u><b>223,286</b></u>	<u><b>4,853</b></u>	<u><b>228,139</b></u>	<u><b>205,756</b></u>

## 6 Employee and trustee information

The average number of persons (FTE) employed by the charity during the year was 1.25.  
Employment costs for the year were:

	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Gross wages and salaries	45,248	4,853	<b>50,101</b>	35,474
Statutory payments and health insurance	<u>26,511</u>	<u>-</u>	<u><b>26,511</b></u>	<u>13,104</u>
	<u><b>73,759</b></u>	<u><b>4,853</b></u>	<u><b>78,612</b></u>	<u><b>48,578</b></u>

# International Alliance of ALS/MND Associations

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 7 Debtors & prepayments

	2021 £	2020 £
Prepayments	-	-
Accrued bank interest	-	53
Accrued income - BioGen & AKO	-	8,353
Accrued income - City Swim	-	-
	<u>-</u>	<u>8,405</u>

### 8 Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals	17,940	3,370
Salary costs	-	-
Deferred income	-	-
	<u>17,940</u>	<u>3,370</u>

### 9 Movements of funds

	General Fund £	Restricted Funds (Note 10) £	2021 £	2020 £
As at 1 July 2020	180,014	18,255	198,269	232,521
Net income / (expenditure)	(59,084)	(4,853)	(63,937)	(34,252)
<b>As at 30 June 2021</b>	<u>120,930</u>	<u>13,402</u>	<u>134,332</u>	<u>198,269</u>



# International Alliance of ALS/MND Associations

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for the specific purposes stated:

	Balance at 1 July 2020	Income	Expenditure	Balance at 30 June 2021
	£	£	£	£
City Swim	18,255	-	(4,853)	<b>13,402</b>
	<u>18,255</u>	<u>-</u>	<u>(4,853)</u>	<u><b>13,402</b></u>

#### **Description of restricted funds**

The Amsterdam City Swim donates 1% of their annual proceeds to the Alliance and 75% of all City Swim Foundation funds are restricted for partnership, support grants, website maintenance and marketing of programs. The other 25 % covers indirect costs such as personnel, printing etc to support these programs.

### 11 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fund balances at 30 June 2021 are represented by:			
Current assets	13,402	138,870	<b>152,272</b>
Other net current liabilities	-	17,940	<b>17,940</b>
<b>Total net assets</b>	<u>13,402</u>	<u>120,930</u>	<u><b>134,332</b></u>

# **International Alliance of ALS/MND Associations**

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2021**

### **12 Covid 19**

At the date on which the financial statements were approved, the full financial implications resulting from the Coronavirus (Covid-19) outbreak which has affected the world in 2020 and 2021 were uncertain. Based on an expected change in the charity's operational activities in the short term and, having assessed the possible impact of Covid-19 on the charity's projected income, expenditure and its assets, the Directors believe that the charity's assets are not materially impaired.