

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 2022**

# International Alliance of ALS/MND Associations

## Reference and Administrative details

The 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

David Ali

Tammy Moore (until 10<sup>th</sup> November 2021)

Marcela Santos

Gudjon Sigurdsson

Evy Reviere

Gorrit Jan Blonk (until 10<sup>th</sup> November 2021)

Pablo Aquino

Nick Goldup

Andrea Pauls Backman

Lung Kuo (appointed 10<sup>th</sup> November 2021)

Dr Hilmi Uysal (appointed 10<sup>th</sup> November 2021)

## Principal and Registered Office

Francis Crick House  
6 Summerhouse Road  
Moulton Park  
Northampton  
NN3 6BJ

## Professional Advisers

Independent Examiner	Jim Gourlay FCCA 11 Russell Place Busby G76 8JN Please note: Financial review examiner change was performed due to the growth in revenue and accounting governing body qualification requirements to perform a review of a business with this level of revenue
Solicitor	Bates Wells Brathwaite 10 Queen Street Place London EC4R 1BE
Bankers	Lloyds Bank PLC Public & Community Sector 3rd Floor 25 Gresham Street London EC2V 7HN

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

## **Directors' Report For the Year Ended 30 June 2022**

The Directors present their report together with the financial statements for the year ended 30 June 2022.

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.

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 challenging due to the continuing impacts of COVID-19 and the Alliance continued to engage with and support its members through various opportunities such as roundtables and webinars.

# International Alliance of ALS/MND Associations

## Directors' Report

### For the Year Ended 30 June 2022

- **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 provide member value including the Allied Professionals Forum and the Alliance Meeting. The spring of 2022 saw the reintroduction of in-person meetings.
- **Increasing awareness of ALS/MND**
  - The Alliance has worked to raise awareness and engagement globally through the use of Facebook, Twitter, LinkedIn, and YouTube.
  - The Alliance's website ([www.als-mnd.org](http://www.als-mnd.org)) was completely overhauled to take a person centred approach in 2021 and reviewed mid-2022 to ensure that the changes made were validated through google analytics.
- **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 series and member roundtables were introduced and continued in 2021- 2022. The webinars included: Sharing Success: Fireside Chat with 2021 Alliance Award Winner; Q&A with the Alliance's Scientific Advisory Council; Biomarkers in ALS/MND; Innovation and technology in ALS/MND; Youth and ALS/MND; Optimizing clinical trial design; Introduction to ALS/MND genetics; Genetics – Counselling & testing; Ethical considerations for genetics; Sharing Success: A Fireside chat with the 2021 Alliance winners; Global Survey Results; Care Part 1: What do I need to know at diagnosis; Care Part 2: What are my ongoing needs with ALS/MND?; Care Part 3: End of life; Cure Part 1: What do I need to know about clinical trials?. The roundtables were Improving Regulatory Pathways and Genetics Summit in October and June respectively.
  - The Alliance Meeting and the APF continued to be virtual in December 2021.
- **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.
- **Stimulate and support research**
  - The Allied Professionals' Forum (APF) has expanded to be a two-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 Adriano Chio, a key contributor to the global understanding of ALS/MND and a leader in patient care! Adriano leads the Torino ALS Center
  - Canadian researcher, Dr. David Taylor, was awarded the 2021 Humanitarian Award from the International Alliance of ALS/MND Associations. This prestigious award honours Dr. Taylor's dedication to enhancing the quality of life for people living with ALS/MND around the world. There were two recipients of this year's Allied Health Professional Award: Dr. Melinda Kavanaugh and Sarah Solomon. Both are being recognized for the exceptional care they provide to people living with Amyotrophic Lateral Sclerosis/Motor Neurone Disease (ALS/MND)

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

## **Directors' Report**

### **For the Year Ended 30 June 2022**

#### **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 2 associations
- Delivery of the Alliance Meeting virtually, in December 2021
- Delivery of the Allied Professionals Forum virtually in December 2021
- 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 3 stakeholder roundtables
- Delivering a minimum of 6 webinars
- Delivering statements/programs regularly from our Advisory Councils

#### **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 2022 are set out in the Statement of Financial Activities, as shown on page 8.

There were net resources of £42,651 (2021 – net outgoing resources £59,661). 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:

#### **Designated Funds**

Funds within the Operating Reserve that have been identified by the Board to be used for a specific purpose, and where the Board maintains flexibility to change the purpose if circumstances require reconsideration.

#### **Restricted Funds**

Grants or contributions received for a specific goal or purpose which cannot be accessed for any purpose other than that for which they are intended.

#### **Operating Reserve**

The Operating Reserve is intended to provide long-term stability by ensuring that sufficient funds are available to cover unexpected, unbudgeted or one-time costs. The Operating Reserve may also be used to cover expenses resulting from anticipated revenues or grants being delayed or cancelled.

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

## **For the Year Ended 30 June 2022**

### **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 regularly 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 £163,581 and restricted funds of £0.00.

### **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 at the Annual General Meeting. The maximum number of Directors is eleven and the minimum number is five.

Induction and ongoing training for Directors is provided through the Alliance solicitors and advice and guidance from existing Directors. An orientation session was held in January 2022 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 2022**

#### **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 2022 was 62. Members have no beneficial interest in the charitable company.

#### **Appointment of Independent Examiner**

A resolution to appoint James Gourley as the examiner will be proposed at the 2022 Annual General Meeting.



**Calaneet Balas**  
**Chair**

Date: November 21, 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 2022, 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:** November 21, 2022

**Jim Gourlay**



# International Alliance of ALS/MND Associations

## Statement of Financial Activities (incorporating an Income and Expenditure Account) For the Year Ended 30 June 2022

	Notes	Unrestricted Funds £	Restrict ed Funds £	Total Funds 2022	Total Funds 2021
<b>Income and Expenditure</b>					
<b>Income</b>					
<b>Donations and legacies:</b>					
Donations and gifts		5,295	-	<b>5,295</b>	662
Grants and Sponsorships	1	183,199	-	<b>183,199</b>	24,691
Subscriptions	2	94,668	-	<b>94,668</b>	81,255
<b>Investment Income:</b>					
Interest Receivable		-	-	-	44
<b>Charitable activities:</b>					
Conference income		91,652	-	<b>91,652</b>	57,549
<b>Total income</b>		<b>374,814</b>	<b>-</b>	<b>374,814</b>	<b>164,202</b>
<b>Expenditure</b>					
<b>Charitable activities:</b>					
Awareness raising and publicity	3 & 4	332,163	13,402	<b>345,565</b>	228,139
<b>Total expenditure</b>	5 & 6	<b>332,163</b>	<b>13,402</b>	<b>345,565</b>	<b>228,139</b>
<b>Net income / (expenditure) &amp; net movement in funds</b>		<b>42,651</b>	<b>(13,402)</b>	<b>29,249</b>	<b>(63,937)</b>
<b>Reconciliation of funds</b>					
Fund balance brought forward at 1 July		120,930	13,402	134,332	198,239
<b>Fund balance carried forward at 30 June</b>	9	<b>163,581</b>	<b>-</b>	<b>163,581</b>	<b>134,332</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 2022

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors & Prepayments	7	15,400	-
Cash at Bank		167,584	152,272
		<b>182,985</b>	152,272
<b>Creditors:</b>			
Amounts falling due within one year	8	19,404	17,940
<b>Net Current Assets</b>		<b>163,581</b>	134,332
<b>Accumulated Funds</b>			
Restricted Funds	10	-	13,402
Unrestricted Funds:			
General Fund		163,581	120,930
	9	<b>163,581</b>	134,332

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 2022.

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 21 November, 2022 and were signed on their behalf by:



**David Ali**

Honorary Treasurer

Date: November 21, 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 2019), 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 accruals basis, inclusive of any VAT which cannot be recovered.

Income from 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 2022, 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

### 1 Grants and sponsorships receivable

There were £0 Grants and £183,199 worth of Sponsorship receivable during the year (2021: £24,691).

### 2 Income from subscriptions

	2022 £	2021 £
United Kingdom	16,087	18,906
Europe	26,088	19,543
Africa	100	100
Asia	3,579	3,619
North America	40,863	36,035
South America	847	668
Australasia	7,103	2,383
	<u>94,668</u>	<u>81,255</u>

### 3 Charitable activities

Expenditure on charitable activities includes:

	2022 £	2021 £
Independent Examiner's remuneration	<u>750</u>	<u>550</u>

### 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

### 5 Total expenditure

#### Community Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2022 £</b>	2021 £
Membership	19,367	-	<b>19,367</b>	11,263
PALS & CALS	10,960	-	<b>10,960</b>	6,718
SAC	8,463	-	<b>8,463</b>	5,542
Other	19,135	-	<b>19,135</b>	11,986
	<b>57,924</b>	<b>-</b>	<b>57,924</b>	<b>35,510</b>

#### Capability Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2022 £</b>	2021 £
Advocacy	4,239	-	<b>4,239</b>	3,035
Annual Meeting	145,466	-	<b>145,466</b>	72,707
Education & Awareness	32,509	-	<b>32,509</b>	35,069
Other	19,135	-	<b>19,135</b>	9,771
	<b>195,815</b>	<b>-</b>	<b>195,815</b>	<b>120,582</b>

## International Alliance of ALS/MND Associations

### Capacity Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2022 £</b>	2021 £
Administration	40,617	13,402	<b>54,019</b>	54,954
Governance	37,334	-	<b>37,334</b>	16,148
Other	473	-	<b>473</b>	945
	<u>78,423</u>	<u>13,402</u>	<u><b>91,825</b></u>	<u>72,047</u>
<b>Total Expenditure</b>	<u><b>332.163</b></u>	<u><b>13.402</b></u>	<u><b>345.565</b></u>	<u><b>228.139</b></u>

### 6 Employee and trustee information

The average number of persons (FTE) employed by the charity during the year was 1.25. (2021 : 1.25) Employment costs for the year were:

	Unrestricted Funds £	Restricted Funds £	<b>2022 £</b>	2021 £
Gross wages and salaries	47,770	13,402	<b>61,172</b>	50,101
Statutory payments and health insurance	<u>30,576</u>	<u>-</u>	<u><b>30,576</b></u>	<u>26,511</u>
	<u><b>78,345</b></u>	<u><b>13,402</b></u>	<u><b>91,747</b></u>	<u><b>78,612</b></u>

## International Alliance of ALS/MND Associations

### 7 Debtors & prepayments

	2022 £	2021 £
Prepayments	7,112	-
Accrued Income	8,288	-
Accrued Bank interest	-	-
	<b>15,400</b>	<b>-</b>

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

	2022 £	2021 £
Accruals	19,404	17,940
Salary costs	-	-
Deferred income	-	-
	<b>19,404</b>	<b>17,940</b>

### 9 Movements of funds

	General Fund £	Restricted Funds (Note 10) £	2022 £	2021 £
As at 1 July 2021	120,930	13,402	<b>134,332</b>	198,269
Net income / (expenditure)	42,651	(13,402)	<b>29,249</b>	(63,937)
<b>As at 30 June 2022</b>	<b>163,581</b>	<b>-</b>	<b>163,581</b>	<b>134,332</b>



## International Alliance of ALS/MND Associations

### 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 2021	Income	Expenditure	Balance at 30 June 2022
	£	£	£	£
City Swim	13,402	-	(13,402)	-
	<u>13,402</u>	<u>-</u>	<u>(13,402)</u>	<u>-</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 - movement in funds

	2021 Bfwd £	Restricted £	Unrestricted £	2022 Total £
Current Assets	152,271	(13,402)	44,115	182,985
Net Current Liabilities	(17,940)	-	(1,464)	(19,404)
<b>Total Net Assets</b>	<b><u>134,332</u></b>	<b><u>(13,402)</u></b>	<b><u>42,651</u></b>	<b><u>163,581</u></b>
Bfwd funds 1 <sup>st</sup> July 2021		13,402	120,930	134,332
Cfwd funds 30 <sup>th</sup> June 2022		<u>-</u>	<u>163,581</u>	

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

### **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.

**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 £	Restricted Funds £	<b>Total Funds 2021</b>	Total Funds 2020
<b>Income and Expenditure</b>					
<b>Income</b>					
<b>Donations and legacies:</b>					
Donations and gifts		662	-	<b>662</b>	20,676
Grants and Sponsorships	1	24,691	-	<b>24,691</b>	17,353
Subscriptions	2	81,255	-	<b>81,255</b>	78,351
<b>Investment Income:</b>					
Interest Receivable		44	-	<b>44</b>	1,511
<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>179,908</b>
<b>Expenditure</b>					
<b>Charitable activities:</b>					
Awareness raising and publicity	3 & 4	223,863	-	<b>223,863</b>	207,549
<b>Total expenditure</b>	5 & 6	<b>223,863</b>	<b>-</b>	<b>223,863</b>	<b>207,549</b>
<b>Net income / (expenditure) &amp; net movement in funds</b>		<b>(59,661)</b>	<b>-</b>	<b>(59,661)</b>	<b>(27,641)</b>
<b>Reconciliation of funds</b>					
Fund balance brought forward at 1 July		180,591	13,402	<b>193,993</b>	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>204,881</b>