

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 2024**

# **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 (resigned 1<sup>st</sup> December 23)

Marcela Santos

Gudjon Sigurdsson

Evy Reviere (resigned 1<sup>st</sup> December 23)

Pablo Aquino

Nick Goldup (resigned 15<sup>th</sup> December 23)

Lung Kuo

Hilmi Uysal

Yohei Yamada

Sabine Turgeman

Tammy Moore (appointed 1<sup>st</sup> December 23)

Gethin Thomas (appointed 1<sup>st</sup> December 23)

Angela Harris (appointed 1<sup>st</sup> January 24)

## **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
Solicitor	Bates Wells Brathwaite 10 Queen Street Place London EC4R 1BE
Bankers	Lloyds Bank PLC 2 George Row Northampton UK NN1 1DJ

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

## **For the Year Ended 30 June 2024**

The Directors present their report together with the financial statements for the year ended 30 June 2024.

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 including Care, Research, Advocacy and Public Policy.

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 and we do this by building and sustaining our Capacity. The International Alliance aspires to:

#### **Build Community**

Build a global community. Build membership in countries and regions which do not yet have membership representation. Coordinate the global voice of PALS & CALS. Be the gateway for relevant external stakeholders.

#### **Build Capability**

Build capability in member associations. 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. Increase research capability globally. Identify, promote, and support meaningful and timely in person and virtual connections between Members. Facilitate member peer-to-peer support. Be a gateway for external stakeholders to the network of domestic associations.

### **Achievements**

The Alliance continues to find the balance between allocation of our limited resources and maximizing services to the ALS Community. We are an enabler of global Collaboration on ALS/MND for Education, Advocacy and Research.

# International Alliance of ALS/MND Associations

## Directors' Report

### For the Year Ended 30 June 2024

- Exchange and disseminate information
  - The Alliance Meeting and Allied Professionals Forum is delivered in a hybrid format with the in person portion being done in Basel, Switzerland. The Alliance Meeting had some 166 registrants with 110 In person / 56 Virtual and the Allied Professionals Forum has some 391 registrants 203 In person / 188 Virtual. The Alliance must always hold their meetings in a hybrid format to support accessibility for the community of people living with ALS/MND and their caregivers.
  - The Alliances successful roundtable series continued in this year with roundtables on Fundamental Right: Access to Treatment and Fundamental Right: Access to Care..
  - Our webinar series continued with Global fundamental rights survey results; Mental health support for people living with ALS/MND and caregivers; Annual global clinical trials update; Nutrition in ALS/MND; ALS/MND Platform trials update; Mental Health in ALS/MND; Respiratory Support in ALS/MND; Global Awareness Day.
- Increasing awareness of ALS/MND
  - An Advocacy and Public Policy Advisory Council was formed to create global strategies that integrate with local work to leverage the strength and data of the global community for advancement for all.
  - The Alliance has worked to raise awareness and engagement globally through the use of Facebook, X, LinkedIn, and YouTube.
  - The Alliance works with the World Health Organization, The World Rehabilitation Alliance, and The World Patient Alliance.
- 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 , who provide input into priorities.
- Stimulate and support research
  - The Alliance research strategy is to enable global collaboration. We have added a Research Directors Forum that is comprised of member organization's Research Directors.
  - 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 four-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 archived for future viewing.
- Awards
  - The Forbes Norris Award was presented to Dr. Jeremy M. Shefner for his decades-long contribution to the management of and advances in understanding ALS/MND.
  - The International Alliance of ALS/MND Associations proudly awarded Dr. Lucie Bruijn as the recipient of the 2023 Humanitarian Award, recognizing her unparalleled contributions to global research and advocacy on Amyotrophic Lateral Sclerosis/Motor Neurone Disease (ALS/MND).
  - Dr. Deirdre Murray was the recipient of the prestigious Allied Health Professional Award for 2023. This recognition is a testament to Dr. Murray's outstanding contributions to the global fight against Amyotrophic Lateral Sclerosis/Motor Neurone Disease (ALS/MND). The winners of the inaugural Student Innovation Award were: Gauri Desai and Zineb Flahy, second-year Computer Science students at University College London whose work focused on a revolutionary eye-gaze solution.

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

## **Directors' Report**

### **For the Year Ended 30 June 2024**

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

- Retain our current membership and increase the number of ALS/MND Association worldwide
- Provide meaningful opportunities for exchange of information at the Alliance Meeting, Allied Professionals Forum and webinars and roundtables.
- Increase awareness through Global Day, social media and advocacy that is helpful to our members.
- Have an actionable research strategy in place by 2024.
- Grow the capacity of the Alliance to support these strategies and to ensure its sustainability.

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

- In the 2023 – 2024 Membership Year we grew by 3 members, ALS ONE (alsone.org), I AM ALS (iamals.org), Target ALS (targetals.org) and retained 100% of our former members
- Delivery of the Alliance Meeting in hybrid format
- Delivery of the Allied Professionals Forum in hybrid format
- Delivered 2 stakeholder roundtables
- Delivering a minimum of 6 webinars
- Ongoing growth and development of social media networks
- Delivering statements/programs regularly from our Advisory Councils
- 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
- Supporting two emerging networks through secretariat called ALS Africa Network and ELATAM

#### **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 2024 are set out in the Statement of Financial Activities, as shown on page 8.

There were net outgoing resources of £(98,516) (2022.23 – outgoing resources £47,913). 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 2024**

### **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 £112,978 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 2024 facilitated internally 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 2024**

### **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 2011 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 2024 was 52. Members have no beneficial interest in the charitable company.

### **Appointment of Independent Examiner**

A resolution to appoint Jim Gourlay FCCA as the examiner will be proposed at the 2024 Annual General Meeting.



**Calaneet Balas**  
**Chair**

Date: October 16 2024

# **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 2024, 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:** 18/10/2024

**Jim Gourlay**



# International Alliance of ALS/MND Associations

## Statement of Financial Activities (incorporating an Income and Expenditure Account) For the Year Ended 30 June 2024

	Notes	Unrestricted Funds £	Restrict ed Funds £	<b>Total Funds 2023.24</b>	Total Funds 2022.23
<b>Income and Expenditure</b>					
<b>Income</b>					
<b>Donations and legacies:</b>					
Donations and gifts		29,170	-	<b>29,170</b>	90,634
Grants and Sponsorships	1	90,038	-	<b>90,038</b>	129,153
Subscriptions	2	115,769	-	<b>115,769</b>	112,704
<b>Investment Income:</b>					
Interest Receivable		3,585	-	<b>3,585</b>	-
<b>Charitable activities:</b>					
Conference income		356,463	-	<b>356,463</b>	301,380
<b>Total income</b>		<u>595,025</u>	<u>-</u>	<b><u>595,025</u></b>	<u>633,871</u>
<b>Expenditure</b>					
<b>Charitable activities:</b>					
Awareness raising and publicity	3 & 4	693,541	-	<b>693,541</b>	585,958
<b>Total expenditure</b>	5 & 6	<u>693,541</u>	<u>-</u>	<b><u>693,541</u></b>	<u>585,958</u>
<b>Net (expenditure)/income &amp; net movement in funds</b>		<b>(98,516)</b>	<b>-</b>	<b>(98,516)</b>	47,913
<b>Reconciliation of funds</b>					
Fund balance brought forward at 1 July		<u>211,494</u>	<u>-</u>	<u>211,494</u>	163,581
<b>Fund balance carried forward at 30 June</b>	9 & 10	<b><u>112,978</u></b>	<b><u>-</u></b>	<b><u>112,978</u></b>	<u>211,494</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The notes on pages 10 to 17 form part of these financial statements.

# International Alliance of ALS/MND Associations

## Balance Sheet

As at 30 June 2024

	Notes	2023.24 £	2022.23 £
<b>Current Assets</b>			
Debtors & Prepayments	7	58,625	16,124
Cash at Bank		210,165	213,742
		<b>268,790</b>	229,866
<b>Creditors:</b>			
Amounts falling due within one year	8	155,812	18,372
<b>Net Current Assets</b>		<b>112,978</b>	211,494
<b>Accumulated Funds</b>			
Restricted Funds		-	-
Unrestricted Funds:			
General Fund		112,978	211,494
	9	<b>112,978</b>	211,494

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 2024.

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 8 to 17 were approved by the Board of Directors on 29 October 2024 and were signed on their behalf by:

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Digitally signed by  
f83a13c2-102c-42d2-89a6-  
e705ab8ca207  
Date: 2024.10.16 10:46:43 -04'00'

**Tammy Moore**

Honorary

Treasurer

Date 10/16/2024:

# **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**

There are no restricted funds at this time.

### **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 Grants and Sponsorship worth £90,038 receivable during the year (2022/23: £129,153).

### 2 Income from subscriptions

	2023.24 £	2022.23 £
United Kingdom	26,558	15,600
Europe	27,755	31,353
Africa	100	100
Asia	800	2,823
North America	48,094	49,544
South America	1,168	1,104
Australasia	11,294	12,180
	<b>115,769</b>	<b>112,704</b>

### 3 Charitable activities

Expenditure on charitable activities includes:

	2023.24 £	2022.23 £
Independent Examiner's remuneration	<b>850</b>	<b>800</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 three Directors 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>2023.24 £</b>	2022.23 £
Membership	25,621	-	<b>25,621</b>	8,644
PALS & CALS	13,671	-	<b>13,671</b>	-
SAC	-	-	<b>-</b>	-
Other	40,884	-	<b>40,884</b>	29,979
	<b>80,176</b>	<b>-</b>	<b>80,176</b>	<b>38,623</b>

#### Capability Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2023.24 £</b>	2022.23 £
Advocacy	19,461	-	<b>19,461</b>	6,851
Annual Meeting	279,179	-	<b>279,179</b>	273,021
Education & Awareness	111,437	-	<b>111,437</b>	125,611
Other	14,919	-	<b>14,919</b>	5,760
	<b>424,997</b>	<b>-</b>	<b>424,997</b>	<b>411,243</b>

## International Alliance of ALS/MND Associations

### Capacity Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2023.24 £</b>	2022.23 £
Administration	64,895	-	<b>64,895</b>	105,308
Governance	113,998	-	<b>113,998</b>	28,578
Other	9,475	-	<b>9,475</b>	1,407
	<u>188,368</u>	<u>-</u>	<u><b>188,368</b></u>	<u>135,293</u>
<b>Total Expenditure</b>	<u><b>693,541</b></u>	<u>-</u>	<u><b>693,541</b></u>	<u><b>585,159</b></u>

Governance costs include costs of the AGM, directors travel and subsistence, board meetings and administrative support.

### 6 Employee and trustee information

The average number of persons (FTE) employed by the charity during the year was 1.25. (2022.23 : 1.25) Employment costs for the year were:

	Unrestricted Funds £	Restricted Funds £	<b>2023.24 £</b>	2022.23 £
Gross wages and salaries	63,676	-	<b>63,676</b>	64,363
Social security costs	29,480	-	<b>29,480</b>	30,640
Health insurance	3,938	-	<b>3,938</b>	4,294
	<u>97,094</u>	<u>-</u>	<u><b>97,094</b></u>	<u>99,297</u>

Key Management Personnel – The key management personnel comprise the Trustees and the Executive Director. Total employee benefits of the key management personnel for the charity was £97,094 (2022.23 = £99,297)

The number of officers who received emoluments over £60,000 was 1 in the range between £60,000 and £70,000. (2023 – 1)

## International Alliance of ALS/MND Associations

### 7 Debtors & prepayments

	2023.24 £	2022.23 £
Prepayments	58,625	16,124
Accrued Income	-	-
Accrued Bank interest		-
	<b>58,625</b>	<b>16,124</b>

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

	2023.24 £	2022.23 £
Accruals	9,619	3,123
Salary costs	-	-
Deferred income	146,193	15,249
	<b>155,812</b>	<b>18,372</b>

### 9 Movements of funds

	General Fund £	Restricted Funds (Note 10) £	2023.24 £	2022.23 £
As at 1 July 2023	211,494	-	211,494	163,581
Net (expenditure) / income	(98,516)	-	(98,516)	47,913
<b>As at 30 June 2024</b>	<b>112,978</b>	<b>-</b>	<b>112,978</b>	<b>211,494</b>



## International Alliance of ALS/MND Associations

### 10 Analysis of net assets - movement in funds

	2022.23			2023.24
	Bfwd £	Restricted £	Unrestricted £	Total £
Current Assets	229,866	-	38,924	268,790
Net Current Liabilities	(18,372)	-	(137,440)	(155,812)
<b>Total Net Assets</b>	<b><u>211,494</u></b>	<b><u>-</u></b>	<b><u>(98,516)</u></b>	<b><u>112,978</u></b>
Bfwd funds 1 <sup>st</sup> July 2023			211,494	<b>211,494</b>
Cfwd funds 30 <sup>th</sup> June 2024		<u>-</u>	<b><u>112,978</u></b>	