

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 2025**

# **The 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. Day to day management of the charity is undertaken by Catherine Cummings.

Company registration number: 3739783

Charity registration number: 1079504

## **Directors**

Calaneet Balas (appointed Chair 01/01/2019)

Jennifer Bedford (appointed 31/12/2024)

Mary Ellen Bench (appointed 01/01/2025)

Angela Harris (appointed 01/01/2024)

Tammy Moore (appointed 01/01/2024)

Evy Reivers (appointed 01/01/2025)

Marcela Santos (appointed 01/01/2021)

Clare Sullivan (appointed 01/01/2025)

Yohei Yamada (appointed 01/01/2023)

Riccardo Zuccarino (appointed 01/01/2025)

Pablo Aquino (resigned 31/12/2024)

Lung Kuo (resigned 31/12/2024)

Gudjon Sigurdsson (resigned 31/12/2024)

Gethin Thomas (resigned 05/03/2025)

Sabine Turgeman (resigned 31/12/2024)

Dr Hilmi Uysal (resigned 31/12/2024)

## **Principal and Registered Office**

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

## **Professional Advisers**

Independent Examiner	Dunkley's Accountants Woodlands Grange Woodlands Lane Bradley Stoke BS32 4JY
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Solicitor	Bates Wells Brathwaite 10 Queen Street Place London EC4R 1BE
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Bankers	Lloyds Bank PLC 2 George Row Northampton, NN1 1DJ
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# **The International Alliance of ALS/MND Associations**

## **For the Year Ended 30 June 2025**

The Directors present their report together with the financial statements for the year ended 30 June 2025. 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 as we build 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.

### **Build Capacity**

Build Capacity Build internal capacity at the Alliance. Enhance Member intelligence to deepen the relationship with and knowledge of Members to better understand their needs, offerings and aspirations. Develop our human, technology and financial resources to be able to deliver member value and ensure sustainability of a viable Alliance into the future. Focus on disseminating information in a concise manner that delivers the value-add of the Alliance. Build capacity to harmonize Member communications across the organization and present a strong brand for the Alliance.

### **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.

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

## **Directors' Report**

### **For the Year Ended 30 June 2025**

- Exchange and disseminate information
  - The Alliance Meeting and Allied Professionals Forum meetings were delivered in a hybrid format with the in-person portion being done in Montreal, Canada. The Alliance Meeting had some 199 registrants with 149 In person / 50 Virtual and the Allied Professionals Forum has some 427 registrants with 265 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 Diagnostic Delay in ALS/MND, Fundamental Right: (e) Quality of Life, Fundamental Right: Increasing Clinical Trial Capacity in the Global South, ALS/MND Health Literacy Usability Session and Embedding Palliative Care Principles.
  - Our webinar series continued with Alliance Strategic Update, Annual Clinical Trials Update, ALS/MND Platform Trials Update, and SAC mid-year update and Q & A.
- Increasing awareness of ALS/MND
  - The Advocacy and Public Policy Advisory Council was changed to the Advocacy and Public Policy Forum and continued their work on creating 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 the MND Association 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. Masterclasses on specific topics relevant to health professionals have been added to the forum. A Day in the Life Suite has been added to showcase technology and information for people living with ALS/MND.
  - 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 2024 Forbes Norris Award was presented to Zachary Simmons and Johnathan D. Glass for contributions in research of ALS/MND.
  - The International Alliance of ALS/MND Associations proudly awarded Evy Reviere as the recipient of the 2024 Humanitarian Award, recognizing her unparalleled contributions to global research and advocacy on Amyotrophic Lateral Sclerosis/Motor Neurone Disease (ALS/MND).
  - The recipients of the 2024 Allied Professionals Award were Dr. Alisa Apreleva for her work in music therapy and Dra. Tatiana Mesquita e Silva for her work in Multidisciplinary Neurological Rehabilitation.
  - Student Innovation Award winners were Valeria Ojalora Garces, Valentina Gonzalez, Luisa Maria Hormizda infante, who worked selflessly participating in numerous research meetings trying to find the needs of patients affected by little-known diseases. The students have developed electronic applications that are available to the community.

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

## **Directors' Report For the Year Ended 30 June 2025**

### **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 2024 – 2025 Membership Year we grew by 7 members, ALS Society of Alberta, LifeArc, ALS Care and Support Foundation India, AriSLA-Fondazione Italiana de Ricerca per la SLA, Motor Neuron Disease Association of Kenya, Waertvult Liewen, and ALS United, Inc. 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 6 stakeholder roundtables
- Delivering a minimum of 4 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 2025 are set out in the Statement of Financial Activities, as shown on page 8.

There were net resources of £75,337 (2023.24 – £112,978). The Directors are satisfied that the charity's financial position is adequate to fulfil its obligations.

The Income in year £699,821 (2023.24 £595,025) – there were no new income streams

The expenditure in year £737,463 (2023.24 £693,541) – The charity expenditure was reflective of prior years with no new grants types issued (generic inflationary increase).

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 - £0 (2023.24 £0)**

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 - £0 (2023.24 £0)**

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 - £75,337 (2023.24 £112,978)**

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.

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

## **Directors' Report**

### **For the Year Ended 30 June 2025**

#### **Plans for future periods**

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

- Our plans for 2025 – 2026 include the fulfilment of our goals around Community, Capability and Capacity.
- In Community, we will strive to retain our membership and recruit new members who hold the vision of a World Free of ALS/MND!
- Our Capability Strategy has goals in Advocacy & Public Policy; Education; Research and supporting People with Lived Experience and those that care for them. Our education priority is to increase health literacy to aid in informative decision making. Advocacy and Public Policy priorities include – equitable access to therapies globally; inclusion of people with lived experience in Alliance initiatives; and, global recognition of ALS/MND. Through our Allied Professionals Forum each year we engage in a truly global conversation on the challenges and advancements in ALS/MND care.
- Lastly, we work to increase the capacity of all of our member organizations and the Alliance through organizational supports.

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

### **Directors' Report**

#### **For the Year Ended 30 June 2025**

##### **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 £75,337 and restricted funds of £0.00.

### **Structure, Governance & Management**

#### **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.

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

## **Directors' Report For the Year Ended 30 June 2025**

### **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 2025 was 66. Members have no beneficial interest in the charitable company.

### **Appointment of Independent Examiner**

A resolution to appoint Dunkleys Accountants as the examiner will be proposed at the 2025 Annual General Meeting.



**Calaneet Balas**  
**Chair**

Date: November 13, 2025



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

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

#### **Independent examiner's report to the trustees of The International Alliance of ALS/MND Associations**

I report to the charity trustees on my examination of the accounts of The International Alliance of ALS/MND Associations for the year ended 30 June 2025.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Dobbins FCA  
Dunkley's  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Date: 13/11/2025

**The International Alliance of ALS/MND Associations**  
**Statement of Financial Activities** (incorporating an Income and Expenditure Account)  
**For the Year Ended 30 June 2025**

	Notes	Unrestricted Funds £	Restrict ed Funds £	Total Funds 2024.25	Total Funds 2023.24
<b>Income and Expenditure</b>					
<b>Income</b>					
<b>Donations and legacies:</b>					
Donations and gifts		29,343	-	<b>29,343</b>	29,170
Grants and Sponsorships	1	119,371	-	<b>119,371</b>	90,038
Subscriptions	2	141,625	-	<b>141,625</b>	115,769
<b>Investment Income:</b>					
Interest Receivable		7,758	-	<b>7,758</b>	3,585
<b>Charitable activities:</b>					
Conference income		401,725	-	<b>401,725</b>	356,463
<b>Total income</b>		<u>699,821</u>	<u>-</u>	<u><b>699,821</b></u>	<u>595,025</u>
<b>Expenditure</b>					
<b>Charitable activities:</b>					
Awareness raising and publicity	5	737,463	-	<b>737,463</b>	693,541
<b>Total expenditure</b>	5 & 6	<u>737,463</u>	<u>-</u>	<u><b>737,463</b></u>	<u>693,541</u>
<b>Net (expenditure)/income &amp; net movement in funds</b>		<b>(37,641)</b>	<b>-</b>	<b>(37,641)</b>	<b>(98,516)</b>
<b>Reconciliation of funds</b>					
Fund balance brought forward at 1 July		<u>112,978</u>	<u>-</u>	<u><b>112,978</b></u>	<u>211,494</u>
<b>Fund balance carried forward at 30 June</b>	9 & 10	<u><b>75,337</b></u>	<u>-</u>	<u><b>75,337</b></u>	<u>112,978</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 19 form part of these financial statements.

**The International Alliance of ALS/MND Associations**  
**Balance Sheet**  
As at 30 June 2025

	Notes	2024.25 £	2023.24 £
<b>Current Assets</b>			
Debtors & Prepayments	7	62,316	58,625
Cash at Bank		251,077	210,165
		<b>313,393</b>	<b>268,790</b>
<b>Creditors:</b>			
Amounts falling due within one year	8	238,057	155,812
<b>Net Current Assets</b>		<b>75,337</b>	<b>112,978</b>
<b>Accumulated Funds</b>			
Restricted Funds		-	-
Unrestricted Funds:		-	-
General Fund		75,337	112,978
	9	<b>75,337</b>	<b>112,978</b>

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 2025.

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 9 to 19 were approved by the Board of Directors on 13/11/2025 and were signed on their behalf by:



**Tammy Moore**  
Honorary Treasurer

Date: November 13, 2025

## The International Alliance of ALS/MND Associations Statement of Cashflow

	2024.25 £	2023.24 £
<b>Cashflows from operating activities:</b>		
Net cash provided by (used in) operating activities	33,155	(7,162)
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	7,758	3,585
Net cash provided by (used in) investing activities	<u>7,758</u>	<u>(3,585)</u>
<b>Cashflows from financing activities:</b>		
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<u>40,912</u>	<u>(3,577)</u>
Cash and cash equivalents at the beginning of the reporting period	<u>210,165</u>	<u>213,742</u>
Cash and cash equivalents at the end of the reporting period	<u>251,077</u>	<u>210,165</u>

	2024.25 £	2023.24 £
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities:</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(37,641)	(98,516)
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(7,758)	(3,585)
(Increase)/decrease in debtors	(3,691)	(42,501)
Increase/(decrease) in creditors	82,245	137,440
Net cash provided by (used in) operating activities	<u>33,155</u>	<u>(7,162)</u>

Analysis of changes in net funds	At 01/07/24	Cash flow	At 30/06/2025
<b>Net cash</b>			
Cash at bank and in hand	210,165	40,912	251,077

## **The 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 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**

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.

## **The 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.

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

### **1 Grants and sponsorships receivable**

There were Grants and Sponsorships worth £119,371 receivable during the year (2023/24: £90,038).

### **2 Income from subscriptions**

	<b>2024.25</b>	<b>2023.24</b>
	<b>£</b>	<b>£</b>
United Kingdom	<b>39,244</b>	26,558
Europe	<b>28,133</b>	27,755
Africa	<b>100</b>	100
Asia	<b>2,559</b>	800
North America	<b>57,925</b>	48,094
South America	<b>948</b>	1,168
Australasia	<b>12,716</b>	11,294
	<b><u>141,625</u></b>	<b><u>115,769</u></b>

### **3 Charitable activities**

Expenditure on charitable activities includes:

	<b>2024.25</b>	<b>2023.24</b>
	<b>£</b>	<b>£</b>
Independent Examiner's remuneration	<b><u>1,000</u></b>	<b><u>850</u></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.

Director expenses amounting to £4,606 were paid to five directors. This amount consists of reimbursements for registration fees for the Alliance's internal conference, in line with the Alliance's policy. (2023.24 £0)

## The International Alliance of ALS/MND Associations

### 5 Total expenditure

#### Community Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2024.25 £</b>	2023.24 £
Membership	27,720	-	<b>27,720</b>	25,621
PALS & CALS	18,823	-	<b>18,823</b>	13,671
SAC	-	-	-	-
Other	25,637	-	<b>25,637</b>	40,884
	<b>72,180</b>	-	<b>72,180</b>	<b>80,176</b>

#### Capability Expenditure

	Unrestricted Funds £	Restricted Funds £	<b>2024.25 £</b>	2023.24 £
Advocacy	23,876	-	<b>23,876</b>	19,461
Annual Meeting	332,325	-	<b>332,325</b>	279,179
Education & Awareness	83,805	-	<b>83,805</b>	111,437
Other	132,594	-	<b>132,594</b>	14,919
	<b>572,601</b>	-	<b>572,601</b>	<b>424,997</b>



## The International Alliance of ALS/MND Associations

### Capacity Expenditure

	Unrestricted Funds £	Restricted Funds £	2024.25 £	2023.24 £
Administration	55,383	-	55,383	64,895
Governance	37,182	-	37,182	113,998
Other	117	-	117	9,475
	<u>92,682</u>	<u>-</u>	<u>92,682</u>	<u>188,368</u>
<b>Total Expenditure</b>	<b><u>737,463</u></b>	<b><u>-</u></b>	<b><u>737,463</u></b>	<b><u>693,541</u></b>

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 0.5. (2023.24 : 1.25) Employment costs for the year were:

	Unrestricted Funds £	Restricted Funds £	2024.25 £	2023.24 £
Gross wages and salaries	33,709	-	33,709	63,676
Social security costs				
Health insurance	<u>14,521</u>	<u>-</u>	<u>14,521</u>	<u>33,418</u>
	<u>48,230</u>	<u>-</u>	<u>48,230</u>	<u>97,094</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 £48,230 (2023.24 = £97,094)

The number of officers who received emoluments over £60,000 was 0.5 in the range between £60,000 and £70,000. (2024 – 1)

## The International Alliance of ALS/MND Associations

### 7 Debtors & prepayments

	2024.25 £	2023.24 £
Prepayments	49,022	58,626
Debtors	13,294	-
Accrued Bank interest	-	-
	<u>62,316</u>	<u>58,625</u>

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

	2024.25 £	2023.24 £
Accruals	59,840	9,619
Deferred income	<u>178,217</u>	<u>146,193</u>
	<u>238,057</u>	<u>155,812</u>

### 9 Movements of funds

	General Fund £	Restricted Funds (Note 10) £	2024.25 £	2023.24 £
As at 1 July 2024	112,978	-	112,978	211,494
Net (expenditure) / income	(37,641)	-	(37,641)	(98,516)
As at 30 June 2025	<u>75,337</u>	<u>-</u>	<u>75,337</u>	<u>112,978</u>

## The International Alliance of ALS/MND Associations

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

	2023.24 Bfwd £	Restricted £	Unrestricted £	2024.25 Total £
Current Assets	268,790	-	44,603	313,393
Net Current Liabilities	(155,812)	-	(82,245)	(238,057)
<b>Total Net Assets</b>	<b>112,978</b>	<b>-</b>	<b>(37,642)</b>	<b>75,337</b>
Bfwd funds 1 <sup>st</sup> July 2024		-	112,978	112,978
Cfwd funds 30 <sup>th</sup> June 2025			<u>75,337</u>	<u>75,337</u>

### 11. Related parties

Expenses were paid out of the funds of the charity to the CEO totalling £55,811. This amount consists of both operational expenses that were paid for on behalf of the Alliance, and reimbursement of travel and accommodation expenses incurred in the course of their duties. (2023.24 £0)

Director expenses amounting to £4,606 were paid to five directors. This amount consists of reimbursements for registration fees for the Alliance's internal conference, in line with the Alliance's policy. (2023.24 £0)

**The International Alliance of ALS/MND Associations**  
**Statement of Financial Activities** (incorporating an Income and Expenditure Account)  
For the Prior Year Ended 30 June 2024

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