Inflammatory Neuropathies UK

England & Wales · Charity number 1154843

Details

Other names	GAIN, GUILLAIN-BARR? & ASSOCIATED INFLAMMATORY NEUROPATHIES, GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES ("GAIN")
Status	Registered
Legal form	CIO
Registered	2013-12-03
Register	View on the Charity Commission register

Contact

Address	3 Mill House Carre Street Sleaford Lincolnshire NG34 7TW
Phone	01529469910
Email	hello@inflammatoryneuropathies.uk
Website	https://www.inflammatoryneuropathies.uk

Activities

Objects: To relieve the needs of people impacted by Inflammatory Neuropathies, their families and carers in particular but not exclusively by: A) The provision of information, support, non-medical advice, and other assistance; B) The promotion of research into the causes, impacts, prevention, and treatment of Inflammatory Neuropathies; C) Advancing the awareness of the public and of the medical professions concerning Inflammatory Neuropathies, their causes, impacts, prevention, and treatment

Activities: Support & advice for those affected by GBS, CIDP and associated inflammatory neuropathies.Furthering the education of medical and health care professionals and members of the public Funding research into the illnesses

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Other Defined Groups

Geography

- Guernsey
- Ireland
- Isle Of Man
- Jersey
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£196,112	£203,228	-	-
2024-03-31	£303,906	£216,979	-	-
2023-03-31	£450,582	£224,221	-	-
2022-03-31	£220,387	£212,899	-	-
2021-03-31	£172,791	£188,671	-	-

Trustees

Name	Role	Appointed
Carol Hooper	Chair	2021-04-24
Derren Sanders		2025-10-16
James Wilson		2024-04-04
Jatinder Paul		2021-04-24
Lora Barclay		2024-11-21
Sean Austin		2023-11-02
Stephanie Parker		2023-11-02

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Inflammatory Neuropathies UK

England & Wales - Charity number 1154843

Accounts

Moore Thompson
Trusted Advisers Chartered Accountants

INFLAMMATORY NEUROPATHIES UK
(formerly Guillian-Barre & Associated Inflammatory Neuropathies (GAIN)

CHARITY COMMISSION REGISTERED NO: 1154843 & SC039900

STATEMENT OF ACCOUNTS

for the year ended

31st March 2025

building better together.

INFLAMMATORY NEUROPATHIES UK

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for the year ended 31st March 2025

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Trustees

Carol Hooper - Chair
Paul Waine - Vice Chair (resigned 2 November 2024)
Sean Austin - Treasurer
Jenny Willison
Lee Raynor
Jatinder Paul
James Wilson (appointed 4 April 2024)
Stephanie Parker
Lora Barclay (appointed 21 November 2024)

President Emeritus

Glennys Sanders MBE

Patrons

Air Marshal Sir Ian Macfayden KCVO CB OBE FRAsS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

Chief Executive Officer

Rich Collins

Registered Office

Glennys Sanders House
Pride Parkway
Enterprise Park
Sleaford
Lincolnshire
NG34 8GL

Independent Examiner

H J Bright BA, FCA, CTA
Moore Thompson
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4JQ

The trustees of Inflammatory Neuropathies UK present their annual report for the year ended 31 March 2025 under the Charities Act 2011. The report has been prepared in accordance with Inflammatory Neuropathies UK's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure are explained in the 'Structure, governance and management' section of this report.

The Charity operated under the name Guillain-Barré and Associated Inflammatory Neuropathies (GAIN) during the period covered in this report.

Objectives and Activites

Policies and objectives

Inflammatory Neuropathies UK is the only UK charity which is completely dedicated to supporting people impacted by Guillain-Barré Syndrome (GBS), CIDP, MMN, and other Inflammatory Neuropathies.

We offer support, personal grants, local groups, online forums, and much more. We provide support alongside a community of people with lived experience, supporting people to help each other. We raise funds for research and even carry out some social research ourselves. We work right across the UK, also providing support to people in the Republic of Ireland if they ask for it.

We are here for people whether they have one of these conditions themselves, are supporting a friend or a family member, or are a medical professional.

We are Inflammatory Neuropathies UK, and we are IN this together.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families, and carers in particular but not exclusively by:

a. The provision of information, non-medical advice, and other assistance;

b. The promotion of research into the causes, prevention, and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and

c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention, and treatment.

Achievements and performance

a. Supporting people impacted by the conditions.

We believe that people should be at the very heart of everything that Inflammatory Neuropathies UK does, and we are so lucky to be surrounded and supported by an amazing and dedicated Inflammatory Neuropathies Community. Our Community leads what we do, and we regularly engage with and listen to people in order to determine our services and strategic approach.

We have continued the development of our core support offer, and our ways of working, embedding new approaches into existing structures. Support is, and always will be, at the forefront of what we do, but our approach is now based around discussion and insight to determine what the people who approach us really want and need from us. Asking 'how are you and what can we do' means we have moved to a more person-centred approach, rather than a service-led model. We still have services and options that people can access, but these are a menu of options which people can choose from, rather than a set of services that can be accessed or signposted to.

Achievements and performance continued

This change of approach, and different ways of driving our reach and engagement, has seen us support significantly more people. In 2024/25 we supported 599 people directly, an increase of 214% from the previous year. Of these 599 people, 56 received peer support from one of our amazing and dedicated volunteers. This was an increase of 133%.

Our online groups continued to thrive with monthly GBS and CIDP groups supporting around 128 people. We see a real mix of regular attendees, new members, and those who are just seeking some input or reassurance. We always ensure that someone from the staff team is on the call to support, and if we can't answer a query, we will always seek the answer or someone who can and link back with a response.

In 2024/25, one of the biggest asks from our Community was about in person local groups. These local groups had reduced to just one by 2023/24, but we have been working with volunteers across the country to seek to set up new groups. Much time has been spent with volunteers and working on policies and procedures for groups, but we now have Local Get Togethers in Lancashire and Cumbria, and Yorkshire, with another four groups planned to begin in 2025/26.

The number of people requesting information to be sent out from us actually decreased in 2024/25. This was expected as we changed our model to a more person-centred approach, and worked with people to look at bespoke solutions, rather than just sending out printed documentation. However, we also saw a reduction in the number of Personal Grants that we gave out. In 2024/25 we gave out 19 Personal Grants totaling £10,901. This was a reduction of around 52% from 2023/24.

Grants were provided for a range of needs including supporting travel costs and providing equipment.

With the revitalisation of the Charity and our renewed approach to engagement, we saw a significant increase in interaction, especially in terms of numbers of people seeking formal links to the Charity. In 2024/25 we increased the number of Voting Members by 59, and Non-Voting Members by 140. This meant by the end of the financial year, we had 1786 total members, an increase of around 38%.

Engagement and reach has been considered our biggest obstacle, as we sought to reach and support more people impacted by Inflammatory Neuropathies. People told us that newsletters were important to them, so we introduced a new monthly newsletter to go alongside our quarterly newsletter. This change has been very well received, and we finished the year sending out 12 newsletters to around 1,700 people each month (that's around 20,000 newsletters). Emails are opened by over 50% of people, so we are reaching and engaging with people in this way around 10,000 times a year.

Our website numbers increased slightly (by around 2%) as we continued to share information online. The website has developed significantly in the last year, but we are aware that it needs a refresh, and a new website will be in place in 2025/26.

Our social media presence and engagement have continued to grow, especially with the employment of a Marketing Executive. Our Social Media followers across all platforms now number 5,719 and people engaged with us 16,936 times through our socials. Our reporting in 2023/24 was poor, so we have no real comparative data. These new figures will be used to benchmark going forward, but we know that these improvements are really helping our reach. Our main channel and our biggest audience is through our private Facebook group which continues to grow, and by year end had 4,186 users.

We have produced a new Impact Report to build on our first report from 23/24, which has been bolstered by both increased impact and better reporting. We report monthly on impact measures, and continue to capture both quantitative data as outlined above, alongside qualitative data from people who we have supported. We plan to increase this data capture over the coming years to better understand what works, and what we can do better.

b. Trials and research

This year, we continued to support clinical research through a further £20,000 grant for research into biomarkers, supporting better identification of treatment options.

Achievements and performance continued

Within the 2024/25 year we also supported a number of clinical trials and research initiatives. We also worked on several research bids and responded to a variety of national and international consultations.

We also worked with over 20 organisations on collaborative approaches, campaigns, and development opportunities.

c. Marketing and engagement

At the start of 2025, we repeated our engagement and listening exercises with our Community, so that we could better understand how we were performing, but also what the expectation was of us. Whilst responses were down from the previous year, we were able to capture useful information and compare it against the previous year's survey to help guide what we do and to set our forthcoming strategy.

In September 2024 we were able to recruit an excellent Marketing Executive to the team. This allowed us to move away from using an external consultancy for our social media and marketing, to bringing it all in-house. This was not just a cost-effective move, but also one that has increased our ability to reach and engage with people. It also gave us internal resources to build new campaigns, update the website, and deliver a unified voice for the Charity.

We have continued to build on our partnership working, further building on the relationships we have with our sister organisations in the US and Europe, as well as linking in with the Canadian Foundation. These links have allowed us to share information and resources, link in with global studies, and even begin to create our own global systems and data capture.

We have built on our relationships with the Neurological Alliances, supporting the roll out of the ‘My Neuro Survey’ questionnaire, as well as supporting a number of initiatives and campaigns. We continue to link in with key infrastructure groups and partners across the Rare Disease and Community Sectors and are trusted partners with key bodies within the NHS and government. We are building relationships with pharmaceutical companies across the world as we work with more and varied organisations to seek ways to improve the lives of people impacted by Inflammatory Neuropathies.

Over the last year we have sought to develop greater links with policy makers and decision makers within the various levels of the UK Government. While it is still early days, we are seeking to develop a network of Inflammatory Neuropathies Champions within the Houses of Parliament, at Holyrood, in the Senedd, and at Stormont, as well as linking in with representatives at regional and local levels, and across the NHS.

d. Raising funds

As with all charities, our fundraising is prone to fluctuations linked to our various income streams. Whilst our overall income is down, we have seen an increase in fundraising and donations in 2024/25. The overall decrease is due to receiving large legacies in previous years.

e. Strategies for achieving objectives for the coming year

We are developing a new organisational strategy and financial strategy which will be launched in 2025/26.

The main focus of the strategy will be:

- Improved direct support for people
- Improved information
- Introduction of Local Champions
- Further development of the Local Get Togethers Network
- Introduction of Emotional Support
- Improved Reach and Engagement
- Facilitation of Social Research
- Improved Data Collection and Usage
- Improved Advocacy for our Community
- Cross Party Representation in Government

Financial review

a. Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for our year 2024/25

Our consolidated financial statements for the year are shown on pages 8 to 20. A summary of the financial results for the year is set out below.

Incoming resources

Total income for the year was £196,112 which showed a decrease of £107,794. This was due to a decrease in legacy donations.

Resources expended

This year has seen expenditure decrease from £216,979 to £197,031 . This equates to a fall of 9.19 %

If we look at donations and fundraising, we can see that our financial performance has increased, with more people giving and raising funds for us in these areas. However, as with the previous financial year, our overall income is down as we did not receive legacies of equal value to previous years. This unpredictability means that our overall financial plans and predictions were negated. However, as we had reduced overall costs of the organisation, and some planned spends were delayed, the financial performance was better than expected.

c. Investments and reserves policy

Our policy is to invest funds in the ongoing expansion of our work, but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections, and other relevant business

We have identified sufficient levels of available reserves as being a minimum of 6 months of our planned expenditure. We recognise that there may be circumstances where reserve levels fall below this target range. However, if this was the case, there must be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the Board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the Charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with a strong credit rating, and we keep our policy under review in the light of changes to the financial climate. The Board of Trustees has reviewed the Inflammatory Neuropathies UK financial position and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2025, our funds total was £992,579 (2023/24: £994,789). Of this £283,520 (2023/24: £296,386) represents the assets of the Charity including the land and building. Our policy is that we should also have in reserve a minimum of 6 months' operating costs, which would amount to approx. £85,024. We calculate free reserves totaling £709,059 as of March 2025 (2023/24: £539,935).

Structure, governance and management

a. Constitution

The Charity was founded in 1985 and rebranded as a CIO in 2014. The Charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Regulator - no SCO39900. We are listed as a Section 137 institution with the Charity Commission of Northern Ireland.

Structure, governance and management continued

b. Board of Trustees

Our governing body, the Board of Trustees (the Board), is responsible for the overall governance and work of the Charity.

Our trustees are volunteers and do not receive any remuneration for their services, but may claim reasonable expenses incurred through attending meetings or other duties. The Board meets monthly, and is responsible for directing the affairs of the Charity, and ensuring that it is solvent, well run, and delivers the charitable outcomes for the benefit of people impacted by GBS, CIDP, and related conditions. Trustees who served during the year are listed on page 1.

Trustees can be recruited from within the membership or from outside. The Trustees are elected by the membership at the Annual General Meeting. The full terms for Trustees can be found in our Constitution.

c. Policies adopted for the induction and training of trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. If the Board is satisfied and the applicant wishes to proceed, they are asked to attend the next meeting as an observer. Successful applicants are then invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The Board delegates operational planning and day-to-day management of the Charity to the Chief Executive, supported by the Charity's staff. This authority is delegated within approved limits. Staffing levels are three full-time.

e. Risk management

We have a comprehensive risk register which considers plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the Board on the status of the key risks as part of the regular reporting to each Board meeting.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England/Wales & Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make the judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on ….4th October 2025…. And is signed on their behalf by:

….....

Carol Hooper, Chair

Independent Examiner's Report to the Trustees of

INFLAMMATORY NEUROPATHIES UK

for the year ended 31st March 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 21.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and 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.

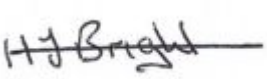
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Report to the Trustees of

INFLAMMATORY NEUROPATHIES UK

for the year ended 31st March 2025

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees 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 Charity's Trustees as a body, for my work or for this report.



…….....

Heather Bright (FCA)
Moore Thompson
Chartered Accountants
Spalding

Date: 25 October 2025

INFLAMMATORY NEUROPATHIES UK

Statement of Financial Activities (Income and Expenditure Account)

for the year ended 31st March 2025

	Notes	2025 Unrestricted funds £	2025 Total £	2024 Total £
Income from:				
Donations and legacies		154,984	154,984	267,744
Fundraising		23,699	23,699	16,000
Other trading activities		3,979	3,979	5,491
Investments		13,450	13,450	14,671
Total incoming resources	**3**	196,112	196,112	303,906
Expenditure on:				
Raising funds		6,266	6,266	5,806
Charitable activities	**4**	196,962	196,962	211,173
Total expended resources		203,228	203,228	216,979
Net income before gains/(losses on investments)		(7,116)	(7,116)	86,927
Net gains / (losses) on investments		4,906	4,906	4,254
Net movement in funds		(2,210)	(2,210)	91,181
Reconciliation of funds:				
Total funds brought forward	**14**	994,789	994,789	903,608
Total funds carried forward	**11**	992,579	992,579	994,789

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 11 to 21 form part of these financial statements

INFLAMMATORY NEUROPATHIES UK

Statement of Financial Position

at 31st March 2025

	Note	2025 Total £	2024 Total £
Dixed assets			
Tangible assets	**7**	283,520	296,364
Investments	**8**	116,579	111,673
		400,099	408,037
Current assets			
Debtors and prepayments	**9**	21,983	7,735
Cash at bank and in hand		580,439	604,974
		602,422	612,709
Creditors:			
Amounts falling due within one	**10**	(9,942)	(25,957)
Net current assets		592,480	586,752
Total assets less current liabilities		992,579	994,789
Net Assets		992,579	994,789
Charity Funds	**11**		
Unrestricted		992,579	994,789
		992,579	994,789

-

These financial statements were approved by the Trustees and are signed on their behalf by:

Carol Hooper
Chair

Date: 4th October 2025 .....

Pages 11 to 21 form part of these financial statements

1. General Information

Inflammatory Neuropathies UK is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Inflammatory Neuropathies UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

0. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property (excluding land)	- Straight line over 50 years
Property fixtures and fittings	- Straight line over 10 years
Office equipment	- 25% straight line
Computer equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 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 amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Analysis of income

2025	**2025**				2024
2025	**Unrestricted Funds**	**Restricted Funds**	**Endowment Funds**	**Total**	Total
Donations and Legacies	**£**	**£**	**£**	**£**	£
Donations	138,124	-	-	138,124	118,742
Legacies	16,860	-	-	16,860	149,002
	154,984	-	-	154,984	267,744
Fundraising					
Fundraising	23,699	-	-	23,699	16,000
	23,699	-	-	23,699	16,000
Other Trading Activities					
Sales of cards and goods	3,979	-	-	3,979	5,491
	3,979	-	-	3,979	5,491
Investment Income					
Investment income	13,450	-	-	13,450	14,671
	13,450	-	-	13,450	14,671
	196,112	-	-	196,112	303,906

4. Analysis of Expenditure by activities

	2025				2024
	Activities Undertaken Directly £	Grant Activities £	Support Costs £	Total £	Total £
Research and raising awareness	16,503	10,412	170,047	196,962	211,173

Analysis of Direct costs	Raising Awareness	2025 Total	2024 Total
Newsletter costs	16,503	16,503	21,803
Project costs	-	-	-
	16,503	16,503	21,803

Analysis of support costs	Raising Awareness	2025 Total	2024 Total
Staff costs	99,386	99,386	99,580
Staff training and conferences	1,453	1,453	-
Depreciation	13,774	13,774	11,998
Recruitment	329	329	885
Water rates	(223)	(223)	435
Repairs	786	786	2,066
Staff agency costs	9,270	9,270	12,004
Miscellaneous	831	831	18
Licenses and subscriptions	4,131	4,131	13,252
Rent and service charge	624	624	-
Telephone and computer	3,710	3,710	4,692
Print and postage	5,445	5,445	4,927
Insurance	1,925	1,925	826
Equipment hire	11,885	11,885	13,552
Travel	3,186	3,186	138
Legal and professional	4,270	4,270	4,918
Bank charges	187	187	352
Accountancy	2,826	2,826	3,000
Office costs	2,803	2,803	1,762
Cleaning and waste disposal	2,109	2,109	1,055
Governance costs - trustees travel reimbursed	1,340	1,340	545
	170,047	170,047	176,005

Analysis of Grants	Grants to Institutions	Grants to Individuals	2025 Total	2024 Total
Grants awarded	-	10,412	10,412	13,365
	-	10,412	10,412	13,365

5. Staff Costs

	2025 £	2024 £
Wages and salaries	92,517	93,755
Social security costs	4,429	4,280
Pension costs	2,440	1,545
	99,386	99,580

Average number of employees during the year	2025	2024
Management and administration	3	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was 0 (2024 - 1)

Total remuneration including national insurance and pension contributions in respect to key management personnel totalled £61,142 (2024 - £72,799)

6. Trustees remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £nil).

During the year ended 31 March 2025, expensese totalling £1,340 were reimbursed or paid directy to the Trustees (2024 - £545) in respect to travel costs for meetings.

7. Tangible fixed assets

	Freehold Property £	Property Fixtures & Fittings £	Office Equipment £	Computer Equipment £	Total £
Cost					
Brought f/wd at 1st Apr 2024	278,350	77,471	9,388	1,375	366,584
Additions	-	-	-	930	930
Carried f/wd at 31st Mar 2025	278,350	77,471	9,388	2,305	367,514
Depreciation					
Brought f/wd at 1st Apr 2024	20,512	39,976	9,388	344	70,220
Charge for the year	5,567	7,747	-	460	13,774
Carried f/wd at 31st Mar 2025	26,079	47,723	9,388	804	83,994
Net book value					
At 31st Mar 2025	252,271	29,748	-	1,501	283,520
At 31st Mar 2024	257,838	37,495	-	1,031	296,364

8. Fixed asset investments

	Unlisted Investments £
Cost or valuation	
Brought f/wd at 1st Apr 2024	111,673
Revaluations	4,906
Carried f/wd at 31st Mar 2025	116,579
Net book value	
At 31st Mar 2025	116,579
At 31st Mar 2024	111,673

9. Debtors

	2025 Total £	2024 Total £
Other debtors	886	6,985
Prepayments and accrued income	21,097	750
	21,983	7,735

10. Creditors: falling due within one year

	2025 Total £	2024 Total £
Trade creditors	3,047	-
Other creditors	509	18
Other taxation and social security	2,950	1,523
Accruals and deferred income	3,436	4,416
Grants payable - institutional	-	20,000
	9,942	25,957

Grants payable relate to an ongoing University College London Research Project.

11. Funds

2025	At 1 Apr 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Mar 2025
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Property fund	257,838	-	-	(5,567)	252,271
General fund	736,951	201,018	(203,228)	5,567	740,308
Total funds	994,789	201,018	(203,228)	-	992,579
	-				-

The funds are constituted as follows:

Designated funds:-
Property fund - this fund reflects the net book value of the property held by GAIN.

	2025 Unrestricted Funds	2025 Total	2024 Total
	£	£	£
Tangible fixed assets	283,520	283,520	296,364
Fixed asset investments	116,579	116,579	111,673
Current assets	602,422	602,422	612,709
Creditors	(9,942)	(9,942)	(25,957)
	992,579	992,579	994,789
	-	-	-

12. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,440 (2024 - £1,545). Contributions totalling £509 (2024 -£nil) were payable to the fund at the balance sheet date and are included in creditors.

13. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.

14. Commitments under operating leases

At 31st March 2025 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Other operating leases which expire:		
No later that 1 year	9,472	9,472
Later than 1 year and not later than 5 years	17,032	24,991
Later than 5 years	-	1,512

Pages 19 to 21 also form part of these financial statements

and show the comparative 2024 figures.

15. *Fund comparatives*

Statement of Financial Activities

	2024 Unrestricted funds	2024 Total
Income from:	**£**	**£**
Donations and legacies	*267,744*	*267,744*
Fundraising	*16,000*	*16,000*
Other Trading activities	*5,491*	*5,491*
Investments	*14,671*	*14,671*
Total incoming resources	*303,906*	*303,906*
Expenditure on:		
Raising Funds	*5,806*	*5,806*
Charitable Activities	*211,173*	*211,173*
Total expended resources	*216,979*	*216,979*
Net gain / (losses) on investments	*4,254*	*4,254*
Net (expenditure) / income	***91,181***	***91,181***
Net movement in funds	*91,181*	*91,181*
Reconciliation of funds:		
Total funds brought forward	*903,608*	*903,608*
Total funds carried forward	*994,789*	*994,789*

Analysis of income

		Unrestricted Funds	2024 Total
Donations and Legacies	**£**	**£**	£
Donations		*118,742*	*118,742*
Legacies		*149,002*	*149,002*
		267,744	*267,744*
Fundraising			
Fundraising		*16,000*	*16,000*
		16,000	*16,000*
Other Trading Activities			
Sales of cards and goods		*5,491*	*5,491*
		5,491	*5,491*
Investment Income			
Investment income		*14,671*	*14,671*
		14,671	*14,671*
		287,906	*287,906*

15. Fund comparatives (continued)

Analysis of Expenditure by activities

	Activities Undertaken Directly £	Grant Activities £	Support Costs £	2024 Total £
Research and raising awareness	*21,803*	*13,365*	*176,005*	*211,173*

Analysis of Direct costs	***Raising Awareness***	***2024 Total***
Newsletter costs	*21,803*	*21,803*
Project costs	*-*	*-*
	21,803	*21,803*

Analysis of support costs	***Raising Awareness***	***2024 Total***
Staff costs	*99,580*	*99,580*
Staff training and conferences	*-*	*-*
Depreciation	*11,998*	*11,998*
Recruitment	*885*	*885*
Water rates	*435*	*435*
Repairs	*2,066*	*2,066*
Staff agency costs	*12,004*	*12,004*
Miscellaneous	*18*	*18*
Licenses and subscriptions	*13,252*	*13,252*
Rent and service charge	*-*	*-*
Telephone and computer	*4,692*	*4,692*
Print and postage	*4,927*	*4,927*
Insurance	*826*	*826*
Equipment hire	*13,552*	*13,552*
Travel	*138*	*138*
Legal and professional	*4,918*	*4,918*
Bank charges	*352*	*352*
Independent examination	*3,000*	*3,000*
Office costs	*1,762*	*1,762*
Cleaning and waste disposal	*1,055*	*1,055*
Governance costs - trustees travel reimbursed	*545*	*545*
	176,005	*176,005*

Analysis of Grants	***Grants to Institutions***	***Grants to Individuals***	***2024 Total***
Grants awarded	*(9,301)*	*22,666*	*13,365*
	(9,301)	*22,666*	*13,365*
			-

15. Fund comparatives (continued)

Funds

2024	***At 1 Apr 2023***	***Incoming Resources***	***Outgoing Resources***	***Transfers***	***At 31 Mar 2024***
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
Designated funds					
Property fund	*306,987*	*-*	*-*	*(10,623)*	*296,364*
General fund	*596,621*	*308,160*	*(216,979)*	*10,623*	*698,425*
Total Unrestricted Funds	*903,608*	*308,160*	*(216,979)*	*-*	*994,789*

The funds are constituted as follows:

Designated funds:-
Property fund - this fund reflects the net book value of the property held by GAIN.

	Unrestricted Funds	***2024 Total***
	£	**£**
Tangible fixed assets	*296,364*	*296,364*
Fixed asset investments	*111,673*	*111,673*
Current assets	*612,709*	*612,709*
Creditors	*(25,957)*	*(25,957)*
	994,789	*994,789*
	-	*-*

Inflammatory Neuropathies UK

England & Wales - Charity number 1154843

Accounts

Charity numbers: 1154843 & SC039900

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Carol Hooper, Chair
Paul Waine, Vice Chair
Sean Austin, Treasurer (appointed 2 November 2023)
Jenny Willison, Trustee
Lee Raynor, Trustee
Adam Pownall, Trustee (resigned 7 March 2024)
Jatinder Paul, Trustee
James Wilson, Trustee (appointed 4 April 2024)
Stephanie Parker, Trustee (appointed 2 November 2023)
Christopher Fuller, Chair (resigned 14 October 2023)
David Wada, Treasurer (resigned 14 October 2023)

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

President Emeritus

Glennys Sanders MBE

Patrons

Air Marshal Sir Ian Macfadyen KCVO CB OBE FRAeS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

Chief Executive Officer

Rich Collins

Accountants

Goodman Jones LLP
Chartered Accountants
1st Floor
Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The trustees of Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) present their annual report for the year ended 31 March 2024 under the Charities Act 2011. The report has been prepared in accordance with GAIN's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure is explained in the 'Structure, governance and management' section of this report.

The Charity also trades under the name GAIN.

Objectives and activities

a. Policies and objectives

GAIN is the only Charity working on behalf of people with Guillain-Barré Syndrome, CIDP and the associated inflammatory neuropathies in the UK and Republic of Ireland. We are dedicated to supporting people impacted by these conditions through our support offer; information, advice, and guidance; peer support; online forums; and local groups. We aim to support and empower people to understand and manage their condition. We facilitate our members to participate in trials to further the search for treatments and a cure, as well as funding and facilitating research ourselves. We also seek to raise awareness about these life changing conditions and their impact on individuals and families, as well as raising awareness about the Charity and our work.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families and carers in particular but not exclusively by:

a. The provision of information, non-medical advice and other assistance;
b. The promotion of research into the causes, prevention and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and
c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention and treatment

Achievements and performance

This year has been a year of considerable evolution for GAIN, with significant changes in staffing and structure, including a complete change of personnel at all levels within the staffing team. We have brought in a new Chief Executive who is leading large scale organisational change and development, focusing on key areas previously identified as part of the internal review carried out earlier in the year, and seeking to work closely in co-production with members to identify new opportunities to improve our core offer and improve our reach and impact. With other staff members moving on, we now have an entirely refreshed staff team. This change has meant that at some points we were operating on minimal staff numbers, but we ended the year with revitalised personnel working through a strong, shared team ethic. This process was managed by a supportive team of Trustees, within which we also saw considerable change with a new Chair, Vice-Chair, and Treasurer taking on new roles, as previous long standing Trustees retired, and new Trustees joined the Charity.

We are proud of how our organisation has navigated through its changes in leadership, whilst still delivering incredible impact and outcomes for the people that we support and the wider Guillain-Barré Syndrome (GBS) and Chronic Inflammatory Demyelinating Polyneuropathy (CIDP) Community.

Achievements and performance (continued)

a. Supporting people impacted by the conditions

People are at the heart of everything that we do at GAIN, and we have begun a renewal of our core support offer that moves away from a signposting service, to providing direct support to people wherever we can, with signposting where we can't. In 2023/24 we supported 191 people directly, with 24 people receiving peer support through our incredible volunteers. The number of contacts appears to be down and the number of people receiving peer support is around the same, but our data capture during this period has made this difficult to compare. Many of these individuals received repeat calls and continue to link in with their peer support volunteers.

We continued to build on our online support groups. These meet monthly, and there is now always someone from GAIN on the call to support and facilitate. The number of people attending fluctuates depending on need and availability. We are now capturing numbers at each meeting to create a baseline going forward.

We have maintained one local group in the North-West of the country, who continue to meet quarterly with around 10 people attending each meeting.

Our physiotherapy packs remained a popular part of our support offer with a further 48 people receiving a pack and a link to online videos. This is slightly down on last year, but gives a total of 281 people receiving packs in total. This project ceased at the end of 23/24.

Our personal grants scheme continued to grow, with a slight increase in the total spent to £22,666, up from £21,728. These grants were provided to 27 different people, with most supporting travel costs, while others provided equipment.

We added 4 voting members and lost 4 voting members over the year, resulting in maintaining 152 voting members. The overall age of this group does appear to be reducing. We also added 326 non-voting members during the year. However, our overall total was only up by 3 at 1143, meaning we either lost a lot of non-voting members, or there was an issue around data collection.

Our engagement with people, and our awareness raising saw us send out 4 newsletters, each to over 1000 people. Our website was visited by 43,624 people, and there were 3,900 people using our Facebook group. We continued to grow and develop our social media presence, with significant changes to how we operated, and as a result, to the reach we got after January 2024.

For the first time ever, we have produced an Impact Report to demonstrate what we do. The data we have to date is minimal, and we will be building on this over the coming months and years.

b. Trials and research

During the year, we contributed £20,000 to clinical research, supporting important work around identifying biomarkers.

We also continued to liaise with researchers, clinicians, and pharmaceutical companies to support recruitment to clinical and social research, and to share news on trials, research, and new potential treatments with our members

Achievements and performance (continued)

c. Marketing and engagement

In early 2024 we undertook an engagement and listening exercise with members and the public to better understand people's experiences and views of GAIN and what we do. We heard from 90 people, and have used and are using these findings to shape what we do and how we do it.

We have reviewed our baseline information and literature, creating easy read factsheets, as well as ensuring that our information is accessible. There is still some way to go, but feedback from people is demonstrating that we are moving in the right direction.

The previous and new Chief Executives have been involved in a number of partnerships and collaborations, building on our memberships of the various Neurological Alliances, the Specialised HealthCare Alliance, Rare Diseases UK, National Voices, and NCVO. We are working more closely on policy and developing collaborative approaches as we move forward. We continue to link with appropriate bodies such as NICE, NHS England, the British Peripheral Nerve Society and others, and have significantly built on our relationships with partner organisations GBS/CIDP Foundation International and EPODIN.

We continue to work with ACES Marketing to increase our reach and engagement, and our changes to how we undertake social media since January 2024 has seen significant growth across all channels.

We are beginning to develop new ways to engage with a broader and more diverse group of people, utilising new engagement methods, seeking to reach different demographic groups, and working with others to further our reach. This is to ensure that we reach as many people as possible, offering support and raising awareness across all potential patient groups.

d. Raising funds

Our fundraising continues to fluctuate with an increase in donations and fundraising, but an overall decrease in income due to receiving significantly less in terms of legacies. We will be working on a new fundraising strategy in 24/25.

e. Strategies for achieving objectives for the coming year

With the introduction of a new Chief Executive, the Board of Trustees have tasked him with developing a new overall organisational strategy in co-production with members and the Board. This will build on the previous iteration of the strategic plan.

The new plan will focus on:

- Renewing our core support offer
- Increasing reach and engagement
- Developing new clinical and social research channels
- Improving data collection and management
- Ensuring financial stability and sustainability
- Increasing impact for people and of the organisation and its assets
- Maintaining growth and development
- Developing collaborations and partnerships

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for the year 2023/24

Our consolidated financial statements for the year are shown on pages 11 to 26. A summary of the financial results for the year is set out below.

Incoming resources

Total income for the year was £303,906 which showed a decrease donations and members' activity.

Resources expended.

This year has seen expenditure fall from £224,221 to £216,979 of this being on charitable expenditure.

Like so many other concerns, GAIN has not escaped the impact of the cost of living crisis, which has seen income from donations reduce.

However, our other income streams have performed well against predictions.

We are now undertaking a full financial analysis to look at our financial strategies, and developing budgets across all expenditure areas of the Charity. These will be in place for 2024/25.

c. Investment and reserves policy

Our policy is to invest funds in the ongoing expansion of our work, but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections, and other relevant business risks.

We have identified sufficient levels of available reserves as being a minimum of 6 months of our planned expenditure. We recognize that there may be circumstances where reserve levels fall below this target range. However, if this was the case there must be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the Board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the Charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with a strong credit rating and we keep our policy under review in the light of changes to the financial climate. The Board of Trustees has reviewed the GAIN financial positions and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2024, our funds total £994,789 (2023: £903,608). Of this £296,364 (2023: £306,987) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2024-2025 totaling £20,000. Our policy is that we should also have in reserve a minimum of 6 months operating costs which would amount to approx. £108,490. We calculate free reserves totaling £698,425 as of March 2024 (2023: £596,621).

Structure, governance and management

a. Constitution

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) was founded in 1985 and rebranded in 2014. The Charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Charity Regulator - no SCO39900.

b. Board of Trustees

Our governing body, the Board of Trustees (the Board), is responsible for the overall governance and work of the Charity.

Our trustees are volunteers and do not receive any remuneration for their services but may claim reasonable expenses incurred through attending meetings or other duties. The Board usually meets 4 times each year and is responsible for directing the affairs of the Charity and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of people affected by GBS, CIDP and the related conditions. Trustees who served during the year are listed on page 1.

The Board may include up to 12 trustees at any one time. Trustees can be recruited from within the membership or from outside. Trustees are appointed for 3 years and can serve a maximum of three terms. The Trustees are elected by the membership at the Annual General Meeting.

c. Policies adopted for the induction and training of Trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. If the Board is satisfied and the applicant wishes to proceed they are asked to attend the next meeting as an observer. Successful applicants are then invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The Board delegates operational planning and day-to-day management of the Charity to the Chief Executive, supported by the Charity’s staff. This authority is delegated within approved limits. Staffing levels are two full time.

e. Risk management

We have a comprehensive risk register which takes into account plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the Board on the status of the key risks as part of the regular reporting to each Board meeting.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by: Carol Hooper
Date: 05-11-24

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees 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 Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 05-11-24

Julian Flitter FCA

Goodman Jones LLP
Chartered Accountants
1st Floor
Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:				
Donations and legacies	3	**267,744**	**267,744**	*443,949*
Other trading activities	4	**21,491**	**21,491**	*-*
Investments	5	**14,671**	**14,671**	*6,633*
Total income		**303,906**	**303,906**	*450,582*
Expenditure on:				
Raising funds		**5,806**	**5,806**	*5,588*
Charitable activities		**211,173**	**211,173**	*218,633*
Total expenditure		**216,979**	**216,979**	*224,221*
Net income before net gains/(losses) on investments		**86,927**	**86,927**	*226,361*
Net gains/(losses) on investments		**4,254**	**4,254**	*(10,795)*
Net movement in funds		**91,181**	**91,181**	*215,566*
Reconciliation of funds:				
Total funds brought forward		**903,608**	**903,608**	*688,042*
Net movement in funds		**91,181**	**91,181**	*215,566*
Total funds carried forward		**994,789**	**994,789**	*903,608*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 27 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		*2023* *£*
Fixed assets					
Tangible assets	10		**296,364**		*306,987*
Investments	11		**111,673**		*102,913*
			408,037		*409,900*
Current assets					
Debtors	12	**7,735**		*12,291*	
Cash at bank and in hand		**604,974**		*542,976*	
		612,709		*555,267*	
Creditors: amounts falling due within one year	13	**(25,957)**		*(61,559)*	
Net current assets			**586,752**		*493,708*
Total assets less current liabilities			**994,789**		*903,608*
Total net assets			**994,789**		*903,608*
Charity funds					
Unrestricted funds	14		**994,789**		*903,608*
Total funds			**994,789**		*903,608*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Date: 05-11-24 Carol Hooper

The notes on pages 14 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property (excluding land)	- Straight line over 50 years
Property fixtures and fittings	- Straight line over 10 years
Office equipment	- 25% straight line
Computer equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.11 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 amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	**Total funds 2024 £**	*Total funds 2023 £*
Donations	118,742	**118,742**	*152,242*
Legacies	149,002	**149,002**	*291,707*
	267,744	**267,744**	*443,949*
Total 2023	*443,949*	*443,949*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Fundraising	16,000	**16,000**	-
Sales of cards and goods	5,491	**5,491**	-
	21,491	**21,491**	-

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Investment income	14,671	**14,671**	*6,633*
Total 2023	*6,633*	*6,633*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant activities 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Research and raising awareness	21,803	13,365	176,005	**211,173**	*218,633*
Total 2023	*37,136*	*(2,000)*	*183,497*	*218,633*	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2024 £	Total funds 2024 £	*Total funds 2023 £*
Newsletter costs	21,803	**21,803**	*15,408*
Welfare	-	**-**	*21,728*
	21,803	**21,803**	*37,136*
Total 2023	*37,136*	*37,136*	

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	99,580	**99,580**	*127,204*
Depreciation	11,998	**11,998**	*13,383*
Recruitment	885	**885**	*-*
Account system	-	**-**	*292*
Water rates	435	**435**	*184*
Repairs	2,066	**2,066**	*1,215*
Communication system	-	**-**	*3,280*
Staff agency costs	12,004	**12,004**	*-*
Miscellaneous	18	**18**	*701*
Licenses and subscriptions	13,252	**13,252**	*1,300*
Rent and service charge	-	**-**	*624*
Telephone and computer	4,692	**4,692**	*4,619*
Print and postage	4,927	**4,927**	*17,949*
Insurance	826	**826**	*1,526*
Equipment hire	13,552	**13,552**	*753*
Travel	138	**138**	*1,076*
Legal and professional	4,918	**4,918**	*3,187*
Bank charges	352	**352**	*892*
Independent examination	3,000	**3,000**	*2,860*
Office costs	1,762	**1,762**	*2,325*
Cleaning and waste disposal	1,055	**1,055**	*-*
Governance costs - trustees travel reimbursed	545	**545**	*127*
	176,005	**176,005**	*183,497*
Total 2023	*183,497*	*183,497*	

7. Analysis of grants

	Grants to Institutions 2024 £	Grants to Individuals 2024 £	Total funds 2024 £	*Total funds 2023 £*
Grants awarded	(9,301)	22,666	**13,365**	*(2,000)*
Total 2023	*(2,000)*	*-*	*(2,000)*	

The Charity has made the following material grants to institutions during the year:

	2024 £	*2023 £*
Name of institution		
Other grants to institutions	**(9,301)**	*(2,000)*

8. Staff costs

	2024 £	*2023 £*
Wages and salaries	**93,755**	*112,905*
Social security costs	**4,280**	*11,580*
Contribution to defined contribution pension schemes	**1,545**	*2,719*
	99,580	*127,204*

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023 No.*
Management and administration	**2**	*3*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	*2023 No.*
In the band £60,001 - £70,000	**1**	-

Total renumeration including national insurance and pension contributions in respect to key management personnel totalled £72,799 (2023: £56,375)

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, expenses totalling £545 were reimbursed or paid directly to Trustee *(2023 - £NIL to Trustee)* in respect of travel costs for meetings.

10. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2023	**278,350**	**77,471**	**9,388**	**-**	**365,209**
Additions	**-**	**-**	**-**	**1,375**	**1,375**
At 31 March 2024	**278,350**	**77,471**	**9,388**	**1,375**	**366,584**
Depreciation					
At 1 April 2023	**20,445**	**28,389**	**9,388**	**-**	**58,222**
Charge for the year	**67**	**11,587**	**-**	**344**	**11,998**
At 31 March 2024	**20,512**	**39,976**	**9,388**	**344**	**70,220**
Net book value					
At 31 March 2024	**257,838**	**37,495**	**-**	**1,031**	**296,364**
At 31 March 2023	*257,905*	*49,082*	*-*	*-*	*306,987*

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	**102,913**
Additions	**4,506**
Revaluations	**4,254**
At 31 March 2024	**111,673**
Net book value	
At 31 March 2024	**111,673**
At 31 March 2023	*102,913*

12. Debtors

	2024 £	*2023 £*
Due within one year		
Other debtors	**6,985**	*11,841*
Prepayments and accrued income	**750**	*450*
	7,735	*12,291*

13. Creditors: Amounts falling due within one year

	2024 £	*2023* *£*
Other taxation and social security	**1,523**	*2,597*
Other creditors	**18**	*-*
Accruals and deferred income	**4,416**	*8,594*
Grants payable - institutional	**20,000**	*50,368*
	25,957	*61,559*

Grants payable relate to an ongoing University College London research project.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Property fund	**306,987**	**-**	**-**	**(10,623)**	**-**	**296,364**
General funds						
General Funds	**596,621**	**303,906**	**(216,979)**	**10,623**	**4,254**	**698,425**
Total Unrestricted funds	**903,608**	**303,906**	**(216,979)**	**-**	**4,254**	**994,789**

Designated funds:

Property fund - this fund reflects the net book value of the property held by GAIN.

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2023* £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	*1,753*	-	-	*(1,753)*	-	-
Kent Branch	*353*	-	-	*(353)*	-	-
West Midlands Branch	*430*	-	-	*(430)*	-	-
Property fund	*320,370*	-	-	*(13,383)*	-	*306,987*
	322,906	-	-	*(15,919)*	-	*306,987*
General funds						
General Funds	*365,136*	*450,582*	*(224,221)*	*15,919*	*(10,795)*	*596,621*
Total Unrestricted funds	*688,042*	*450,582*	*(224,221)*	-	*(10,795)*	*903,608*

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	296,364	**296,364**
Fixed asset investments	111,673	**111,673**
Current assets	612,709	**612,709**
Creditors due within one year	(25,957)	**(25,957)**
Total	994,789	**994,789**

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Total funds 2023 £*
Tangible fixed assets	*306,987*	*306,987*
Fixed asset investments	*102,913*	*102,913*
Current assets	*555,267*	*555,267*
Creditors due within one year	*(61,559)*	*(61,559)*
Total	*903,608*	*903,608*

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,545 (2023 - £2,719). Contributions totalling £nil (2023 -£nil) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.

Inflammatory Neuropathies UK

England & Wales - Charity number 1154843

Accounts

Charity numbers: 1154843 & SC039900

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Christopher Fuller, Chairman
Carol Hooper, Vice Chair
David Wada, Treasurer
Paul Waine, Trustee
Jenny Willison, Trustee
Lee Raynor, Trustee
Adam Pownall, Trustee
Jatinder Paul, Trustee
Harry Rowan, Trustee (removed 1 March 2023)
Susan McAllister, Trustee (resigned 1 October 2022)
Robin Sheppard, Trustee (resigned 1 October 2022)

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

President Emeritus

Glennys Sanders MBE

Patrons

Air Marshal Sir Ian Macfadyen KCVO CB OBE FRAeS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

Chief Executive Officer

Caroline Morrice

Accountants

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees of Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) present their annual report together with the financial statements of the Charity for the 1 April 2022 to 31 March 2023 under the Charities Act 2011. The report has been prepared in accordance with GAIN's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure is explained in the 'Structure, governance and management' section of this report.

The Charity also trades under the name GAIN.

Objectives and activities

a. Policies and objectives

GAIN is the only Charity working on behalf of people with Guillain-Barré syndrome, CIDP and the associated inflammatory neuropathies in the UK and Republic of Ireland. We are dedicated to helping people affected by these conditions through our information, peer support network and branches. We aim to support and empower people to understand and manage their condition. We are also facilitating our members to participate in trials to further the search for treatments and a cure.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families and carers in particular but not exclusively by:
a. The provision of information, non-medical advice and other assistance;
b. The promotion of research into the causes, prevention and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and
c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention and treatment

Achievements and performance

a. Helping people affected by the conditions

The number of people contacting GAIN increased slightly to 291 direct requests. One to one peer support was given to 26 patients by 6 volunteers, a significant drop from the previous year. Most people have initial contact with the office team and are offered the opportunity to speak to a recovered patient. Additionally, group peer support sessions were arranged monthly although few people attended. One branch restarted but with fewer attendees than pre-pandemic.

With NHS rehabilitation services being stretched to the limit the GAIN on-line physiotherapy package remains a popular service, a further 59 people joined the scheme taking the total to 233.

Our website continues to attract users from around the world, with the USA being the largest user after the UK. The statistics showed that the Information Hub was the most popular landing page, but the newly updated blogs page was gaining interest. We are seeing a steady increase in followers across our social media

The GAIN Medical Advisory Board provided regular updates and responded to the questions generated by our callers

Achievements and performance (continued)

GAIN continues to work with ACES Marketing, the impact of good google ratings and social media reach giving more people affected the opportunity to engage with the charity.

The core objective of providing support was the primary reason the Charity was founded and still remains a primary objective. GAIN continues to offer a number of different ways for people to engage in a way that suits them, this is important as around 10% (a drop from 14% last year) of our membership do not want to receive information electronically.

We continue to ensure our Personal Grants Scheme is available to those in need and made grants this year to a value of £21,728. The majority was on helping families with travel and parking; we were also able to assist where the statutory body fell short in providing wheelchairs, rise and recline chairs and other aids for mobility. The provision of Amazon Echo Shows allowed “patients” to keep in touch with friends and family and to enable them to listen to music, books or a favourite TV show.

b. Trials and research

Some pharmaceuticals continued recruiting and patients took part in early fact-finding interviews about their condition or treatment and how it affected their daily life. GAIN will ensure members are aware of what trials they can take part in.

c. Marketing and engagement

GAIN have continued to provide information to hospitals and asked patients to nominate GP surgeries and hospitals to receive a pack throughout Awareness month in May. Our literature for patients and medical professionals is regularly updated to ensure that the latest updates are available, this includes the seasonal question on whether to have vaccinations. This is done in conjunction with our Medical Advisory Board.

The Chief Executive has attended regular meetings virtually and in person with the NHS, Specialized Healthcare Alliance (SHCA), Neurological Alliance, Rare Diseases UK and NICE. This ensures that the Charity can represent patients in the ever-changing NHS to help ensure that those diagnosed do not see a reduction in the care or treatment available. The Chief Executive stood down as a trustee of the Neurological Alliance in November 2022 having completed her term. The Chief Executive has been co-opted onto NHS committees to represent the patient voice in determining NHS policy, treatments and care. GAIN members have taken part in surveys which are helping to raise the profile of neurology and shape the future.

The number of voting members has reduced by 29 to 152, and non-voting members have decreased by 196 to 1140. We still need to be mindful of the age profile as 80% of the voting membership is aged 60 or over.

d. Raising funds

The Charity saw a decrease in income of around £58,000 through donation and raising funds, although legacies received were much higher than previous years. Eligibility for grants was reduced and those applied for were not successful. With events returning to actual rather than virtual we are seeing people applying to take part and expect a higher income from those events in 2023/24.

Achievements and performance (continued)

e. Strategies for achieving objectives for the coming year

The Board of Trustees have introduced a new strategic plan focusing on:

- Ensuring that the emerging needs of the patient are identified, and solutions offered.
- Updating and expanding our communication channels to ensure we raise awareness of the charity to reach all those affected by the conditions.
- Work in collaboration with appropriate organizations to ensure the needs of our patient group are met whether this is treatments, care pathways, research, awareness, or something not yet identified.
- Growing income to ensure sustainability.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for the year 2022/23

Our consolidated financial statements for the year are shown on pages 11 to 26. A summary of the financial results for the year is set out below.

Incoming resources

Total income for the year was £450,582 which showed an increase of £230,037 from donations and members' activity.

Resources expended.

This year has seen expenditure rise from £212,889 to £224,221, with £218,221 (2022: £200,306) of this being on charitable expenditure – a rise of 5%.

Like so many other concerns, GAIN has not escaped the impact of the pandemic and latterly the cost of living crisis, which has seen income from donations reduce. However, legacy income has increased by £291,707, which is significant overall but remains an erratic source of income.

As a result of the drop in donations, the trustees made the difficult decision to reduce the office team from three to two full time staff, to reduce overheads.

In addition, the trustees decided that a full review of GAIN and its operations should be undertaken to ensure that GAIN could deliver its aims and objectives now, and in the future.

c. Investment and reserves policy

Our policy is to invest funds in the ongoing expansion of our work but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections and other relevant business risks.

We have identified sufficient levels of available reserves as being a minimum of 6 months of our planned expenditure. We recognize that there may be circumstances where reserve levels fall below this target range. However, if this was the case there must be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the Board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the Charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with strong credit rating and we keep our policy under review in the light of changes to the financial climate. The Board of Trustees has reviewed the GAIN financial positions and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2023, our funds total £903,608 (2022: £688,042). Of this £306,987 (2022: £320,370) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2023-2024 totaling £62,000. Our policy is that we should also have in reserve a minimum of 6 months operating costs which would amount to approx. £120,000. We calculate free reserves totaling £596,621 as of March 2023 (2022: £365,136).

Structure, governance and management

a. Constitution

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) was founded in 1985 and rebranded in 2014. The Charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Charity Regulator - no SCO39900.

b. Board of Trustees

Our governing body, the Board of Trustees (the Board), is responsible for the overall governance and work of the Charity.

Our trustees are volunteers and do not receive any remuneration for their services but may claim reasonable expenses incurred through attending meetings or other duties. The Board usually meets 4 times each year and is responsible for directing the affairs of the Charity and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of people affected by GBS, CIDP and the related conditions. Trustees who served during the year are listed on page 1.

The Board may include up to 12 trustees at any one time. Trustees can be recruited from within the membership or from outside. Trustees are appointed for 3 years and can serve a maximum of three terms. The Trustees are elected by the membership at the Annual General Meeting.

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. If the Board is satisfied and the applicant wishes to proceed they are asked to attend the next meeting as an observer. Successful applicants are then invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The Board delegates operational planning and day-to-day management of the Charity to the Chief Executive, supported by the Charity's staff. This authority is delegated within approved limits. Staffing levels are three full time.

e. Financial risk management

We have a comprehensive risk register which takes into account plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the Board on the status of the key risks as part of the regular reporting to each Board meeting.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Approved by order of the members of the board of trustees and signed on their behalf

by: Carol Hooper
Carol Hooper (Oct 24, 2023 16:03 GMT+1)

Date: 24/10/2023

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees 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 Charity's Trustees as a body, for my work or for this report.

Signed: Julian Flitter
Julian Flitter (Oct 25, 2023 09:29 GMT+1)

Dated: 25/10/2023

Julian Flitter FCA

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:				
Donations and legacies	3	**443,949**	**443,949**	*210,151*
Other trading activities	4	**-**	**-**	*6,495*
Investments	5	**6,633**	**6,633**	*3,741*
Total income		**450,582**	**450,582**	*220,387*
Expenditure on:				
Raising funds		**5,588**	**5,588**	*12,593*
Charitable activities		**218,633**	**218,633**	*200,306*
Total expenditure		**224,221**	**224,221**	*212,899*
Net income before net losses on investments		**226,361**	**226,361**	*7,488*
Net losses on investments		**(10,795)**	**(10,795)**	*(3,540)*
Net movement in funds		**215,566**	**215,566**	*3,948*
Reconciliation of funds:				
Total funds brought forward		**688,042**	**688,042**	*684,094*
Net movement in funds		**215,566**	**215,566**	*3,948*
Total funds carried forward		**903,608**	**903,608**	*688,042*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022* *£*
Fixed assets					
Tangible assets	10		**306,987**		*320,370*
Investments	11		**102,913**		*109,817*
			409,900		*430,187*
Current assets					
Debtors	12	**12,291**		*7,616*	
Cash at bank and in hand		**542,976**		*314,251*	
		555,267		*321,867*	
Creditors: amounts falling due within one year	13	**(61,559)**		*(64,012)*	
Net current assets			**493,708**		*257,855*
Total assets less current liabilities			**903,608**		*688,042*
Total net assets			**903,608**		*688,042*
Charity funds					
Unrestricted funds	14		**903,608**		*688,042*
Total funds			**903,608**		*688,042*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed: Carol Hooper
Carol Hooper (Oct 24, 2023 16:03 GMT+1)

Date: **14 October 2023**

The notes on pages 13 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property (excluding land)	- Straight line over 50 years
Property fixtures and fittings	- Straight line over 10 years
Office equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.11 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 amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	**Total funds 2023 £**	*Total funds 2022 £*
Donations	152,242	**152,242**	*210,151*
Legacies	291,707	**291,707**	-
	443,949	**443,949**	*210,151*
Total 2022	*210,151*	*210,151*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Sales of cards and goods	-	**-**	*6,495*
Total 2022	*6,495*	*6,495*	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Investment income	6,633	**6,633**	*3,741*
Total 2022	*3,741*	*3,741*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant activities 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Research and raising awareness	37,136	(2,000)	183,497	**218,633**	*200,306*
Total 2022	*29,744*	*3,780*	*166,782*	*200,306*	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2023 £	Total funds 2023 £	*Total funds 2022 £*
Group publication & other costs	15,408	**15,408**	*14,376*
Welfare	21,728	**21,728**	*15,368*
	37,136	**37,136**	*29,744*
Total 2022	*29,744*	*29,744*	

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	127,204	**127,204**	*113,242*
Depreciation	13,383	**13,383**	*13,559*
Account system	292	**292**	*-*
Water rates	184	**184**	*946*
Repairs	1,215	**1,215**	*1,245*
Communication system	3,280	**3,280**	*3,730*
Miscellaneous	701	**701**	*1,703*
Licenses & Subscriptions	1,300	**1,300**	*1,296*
Rent & Service Charge	624	**624**	*520*
Telephone & Computer	4,619	**4,619**	*4,488*
Print & Postage	17,949	**17,949**	*14,584*
Insurance	1,526	**1,526**	*1,926*
Equipment Hire	753	**753**	*2,917*
Travel	1,076	**1,076**	*108*
Legal & Professional	3,187	**3,187**	*1,084*
Bank Charges	892	**892**	*854*
Independent examination	2,860	**2,860**	*2,957*
Office Costs	2,325	**2,325**	*1,567*
Governance costs - Trustees travel reimbursed	127	**127**	*56*
	183,497	**183,497**	*166,782*
Total 2022	*166,782*	*166,782*	

7. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £	*Total funds 2022 £*
Grants awarded	(2,000)	-	**(2,000)**	*3,780*
Total 2022	*-*	*3,780*	*3,780*	

8. Staff costs

	2023 £	*2022 £*
Wages and salaries	**112,905**	*100,730*
Social security costs	**11,580**	*10,207*
Contribution to defined contribution pension schemes	**2,719**	*2,305*
	127,204	*113,242*

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	*2022 No.*
Management and administration	**3**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration including national insurance and pension contributions in respect of key management personnel totalled £56,375 (2022: £55,229).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, expenses totalling £NIL were reimbursed or paid directly to Trustee *(2022 - £NIL to Trustee)* in respect of travel costs for meetings.

10. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	**278,350**	**77,471**	**9,388**	**365,209**
At 31 March 2023	**278,350**	**77,471**	**9,388**	**365,209**
Depreciation				
At 1 April 2022	**12,698**	**24,482**	**7,659**	**44,839**
Charge for the year	**7,747**	**3,907**	**1,729**	**13,383**
At 31 March 2023	**20,445**	**28,389**	**9,388**	**58,222**
Net book value				
At 31 March 2023	**257,905**	**49,082**	**-**	**306,987**
At 31 March 2022	*265,652*	*52,989*	*1,729*	*320,370*

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2022	**109,816**
Additions	**3,892**
Revaluations	**(10,795)**
At 31 March 2023	**102,913**
Net book value	
At 31 March 2023	**102,913**
At 31 March 2022	*109,816*

12. Debtors

	2023 £	*2022 £*
Due within one year		
Other debtors	**11,841**	*7,086*
Prepayments and accrued income	**450**	*530*
	12,291	*7,616*

13. Creditors: Amounts falling due within one year

	2023 £	*2022* *£*
Other taxation and social security	**2,597**	*3,167*
Accruals and deferred income	**8,594**	*8,477*
Grants payable - institutional	**50,368**	*52,368*
	61,559	*64,012*

Grants payable relate to an ongoing University College London research project.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	**1,753**	**-**	**-**	**(1,753)**	**-**	**-**
Kent Branch	**353**	**-**	**-**	**(353)**	**-**	**-**
West Midlands Branch	**430**	**-**	**-**	**(430)**	**-**	**-**
Property fund	**320,370**	**-**	**-**	**(13,383)**	**-**	**306,987**
	322,906	**-**	**-**	**(15,919)**	**-**	**306,987**
General funds						
General Funds	**365,136**	**450,582**	**(224,221)**	**15,919**	**(10,795)**	**596,621**
Total Unrestricted funds	**688,042**	**450,582**	**(224,221)**	**-**	**(10,795)**	**903,608**

Designated funds:

Play Getting Better Slowly - this fund is to support a play about Guillain Barre Syndrome in order to improve awareness.
Branches Funds - these are funds held centrally and raised by the branches for their use.
Property fund - this fund reflects the net book value of the property held by GAIN.

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2022* £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	*1,753*	*-*	*-*	*-*	*-*	*1,753*
Kent Branch	*353*	*-*	*-*	*-*	*-*	*353*
West Midlands Branch	*430*	*-*	*-*	*-*	*-*	*430*
Property fund	*333,126*	*-*	*-*	*(12,756)*	*-*	*320,370*
	335,662	*-*	*-*	*(12,756)*	*-*	*322,906*
General funds						
General Funds	*348,432*	*220,387*	*(212,899)*	*12,756*	*(3,540)*	*365,136*
Total Unrestricted funds	*684,094*	*220,387*	*(212,899)*	*-*	*(3,540)*	*688,042*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	306,987	**306,987**
Fixed asset investments	102,913	**102,913**
Current assets	555,267	**555,267**
Creditors due within one year	(61,559)	**(61,559)**
Total	903,608	**903,608**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Total funds 2022 £*
Tangible fixed assets	*320,370*	*320,370*
Fixed asset investments	*109,817*	*109,817*
Current assets	*321,867*	*321,867*
Creditors due within one year	*(64,012)*	*(64,012)*
Total	*688,042*	*688,042*

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,719 (2022 - £2,305). Contributions totalling £nil (2022 -£nil) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.

Gain accounts 23

Final Audit Report 2023-10-25

Created:	2023-10-24
By:	Caroline Morrice (caroline.morrice@gaincharity.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAIpCjKDm5uNGeYIzPXzNDtKCGrpRO_g8

"Gain accounts 23" History

Document created by Caroline Morrice (caroline.morrice@gaincharity.org.uk)
2023-10-24 - 11:03:47 AM GMT- IP address: 92.207.217.182

Document emailed to Carol Hooper (chair@gaincharity.org.uk) for signature
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2023-10-24 - 12:45:52 PM GMT- IP address: 146.75.174.12

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2023-10-24 - 3:03:10 PM GMT- IP address: 18.135.9.17

Document e-signed by Julian Flitter (julian.flitter@goodmanjones.com)
Signature Date: 2023-10-25 - 8:29:13 AM GMT - Time Source: server- IP address: 89.197.54.58

Agreement completed.
2023-10-25 - 8:29:13 AM GMT

Inflammatory Neuropathies UK

England & Wales - Charity number 1154843

Accounts

Charity numbers: 1154843 & SC039900

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Christopher Fuller, Chairman
Adam Pownall, Vice Chair
David Wada, Treasurer
William Harmer, Secretary (died 14 March 2022)
Paul Waine, Trustee
Jenny Willison, Trustee
Robin Sheppard, Trustee
Lee Raynor, Trustee
Harry Rowan, Trustee
Carol Hooper, Trustee (appointed 24 April 2021)
Jatinder Paul, Trustee (appointed 24 April 2021)
Susan McAllister, Trustee

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

President Emeritus

Glennys Sanders MBE

Patrons

Air Marshal Sir Ian Macfadyen KCVO CB OBE FRAeS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

Chief Executive Officer

Caroline Morrice

Accountants

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2021 to 31 March 2022 under the Charities Act 2011. The report has been prepared in accordance with GAIN's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure is explained in the 'Structure, governance and management' section of this report.

The Charity also trades under the name GAIN.

Objectives and activities

a. Policies and objectives

We are the only Charity working on behalf of people with Guillain-Barré syndrome, CIDP and the associated inflammatory neuropathies in the UK and Republic of Ireland. We are dedicated to helping people affected by these conditions through our information, peer support network and branches. We aim to support and empower people to understand and manage their condition. We are also facilitating our members to participate in trials to further the search for treatments and a cure.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families and carers in particular but not exclusively by:
a. The provision of information, non-medical advice and other assistance;
b. The promotion of research into the causes, prevention and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and
c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention and treatment

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Helping people affected by the conditions

This reporting year ended 31st March 2022 and saw GAIN, along with virtually all other aspects of life in the UK and Ireland, impacted by the Covid pandemic. The number of people contacting GAIN dropped by 33 to 285 direct requests and of those only 120 had received a diagnosis in this reporting year, with the remainder having had a diagnosis prior to 1 April 2021 or self-diagnosing. The drop would appear to be linked to the contagion avoidance practices widely adopted during the year. One to one peer support was given to 64 patients by 21 volunteers. However, of the figure of 64 patients,14 of them had received a diagnosis prior to the start of the year. Additionally, group peer support sessions were held monthly with numbers gradually reducing as the country started to open up.

With NHS rehabilitation services being stretched to the limit, the GAIN on- line physiotherapy package remains a popular service. A further 91 people joined the scheme during the year and now totals 174 members.

Our website saw the sessions drop 46% from 96,000 last year to 52,000 this year with 84% being first time users and 23,000 from a UK device. However, those visiting the website stayed longer reading the information, with the BBC and Facebook being the top 2 referral sites. 58% used their mobile device to visit the website and 37% their desktop device. We are seeing a steady increase in followers across our social media.

The GAIN Medical Advisory Board provided regular updates and responded to the many questions generated by our callers. The British Peripheral Nerve Society were investigating reports of GBS causally linked with the vaccine and this report did show an excess of 5.8 cases per million doses of the AstraZeneca vaccine. This lead to a total of 98 to 140 excess cases of GBS between January and July 2021. Between January and October 2021, 996 GBS cases were recorded, but there was an unusual spike between March and April 2021.

GAIN continue to work with ACES Marketing and the effect of social media reach with the need for accurate information about COVID and vaccines has been important. It has been a worrying time for those that have or have had these conditions and with much misinformation and anti-vax messages the need for GAIN to regularly publish honest and accurate information has never been greater.

All Branch activity was ceased, until early 2022, due to COVID and a virtual Branch set up and run by the office team on a weekly basis session rotated with a general group, an acute group and chronic group. The Lancs and Cumbria Branch continued to meet on-line, although other branches chose not to have virtual meetings. The other three Branches have not met throughout the year.

The core objective of providing support was the primary reason the Charity was founded and still remains a primary objective. GAIN were able to react quickly to the pandemic and offer all our services in the best way for the patient.

We continue to ensure our Personal Grants Scheme is available to those in need and made grants this year to a value of £3,780. Travel to visit loved ones was infrequent as hospitals stopped visits but GAIN continued to issue Amazon Echo Shows to ensure patients were able to communicate with their families.

b. Trials and research

Some pharmaceuticals continued recruiting and patients took part in early fact finding interviews about their condition or treatment and how it affected their daily life. GAIN will ensure members are aware of what trials they can take part in.

The Manchester Metropolitan University GAIT analysis study reported an was published during 2021.

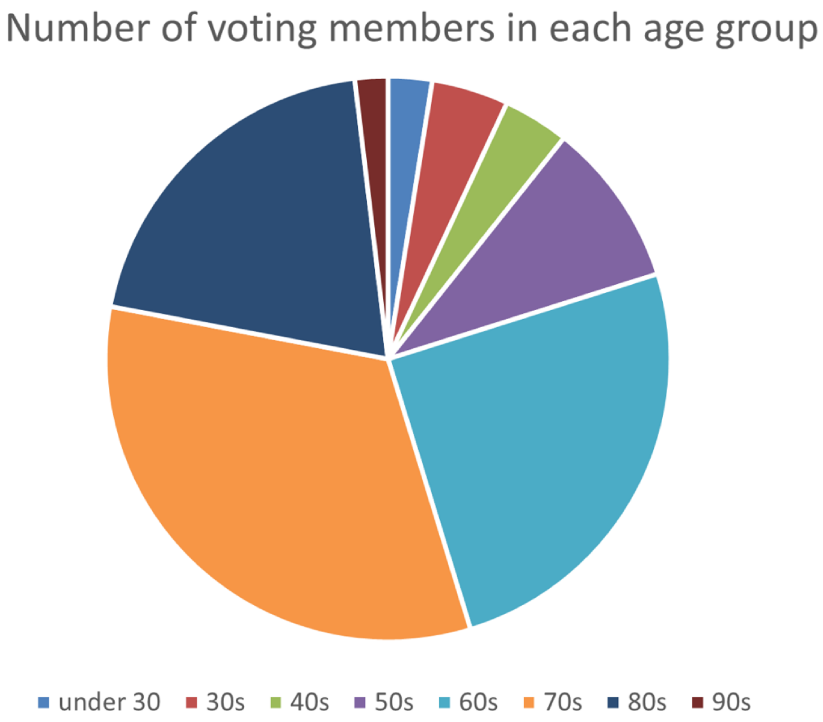
Achievements and performance (continued)

c. Marketing and engagement

GAIN have continued to provide information to hospitals and asked patients to nominate GP surgeries and hospitals to receive a pack throughout Awareness month in May. Our literature for patients and medical professionals is regularly updated to ensure that the latest updates are available, this includes the seasonal question on whether to have vaccinations. This is done in conjunction with our Medical Advisory Board.

The Chief Executive has attended regular meetings by Zoom, Teams and Starleaf with the Specialized Healthcare Alliance (SHCA), Neurological Alliance, Rare Diseases UK and NICE. This ensures that the Charity can represent patients in the ever-changing NHS to help ensure that those diagnosed do not see a reduction in the care or treatment available. The Chief Executive is a trustee of the Neurological Alliance. The Chief Executive has been co-opted onto NHS committees to represent the patient voice in determining NHS policy, treatments and care. GAIN members have taken part in surveys which are helping to raise the profile of neurology and shape the future.

The number of voting members remains at 181 and Friends (non-voting members) have increased slightly by 104 to 1336. We still need to watch the age profile as 80% voting membership Is aged 60 or over.



d. Raising funds

The Charity saw a slight increase in income this helped largely with bigger events opening up and also being held in a virtual format encouraging people to participate in small groups or individually. The Big Give also gave our funds a boost with pledges, matched pledges and donations.

Achievements and performance (continued)

e. Strategies for achieving objectives for the coming year

The Board of Trustees and Chief Executive continue to support the Strategic Plan which underwent a review in 2021-22. Focusing on supporting the patient when they return home, plugging the gap caused by a reduction in NHS services available.

Other specific actions GAIN will undertake in the coming year are:

• to continue to raise awareness of the conditions among the general public and medical and health care professionals

• to provided training to all our volunteers to enable them to deal with the changing environment we have to operate in

• to continue to support the patient voice with the NHS

• to continue to review our information and add new information as needed

• to continue to develop our website and social media presence

• to review our shop items to offer a range of items to help with the promotion of the Charity

• to continue to facilitate research and trials to ensure better treatments for those affected by these devastating conditions

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity had adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for the year 2021/22

Our financial statements for the year are shown on pages 12 to 27. A summary of the financial results for the year are set our below.

Incoming resources
Total income for the year was £220,545 which showed an increase of £47,754. Income from donations and members activity increase by £44,775.

We have not received any income from legacies this year. We will continue to offer a free will writing service.

Resources expended
This year has seen expenditure rise from £188,671 to £212,899 with £200,306 (2021: £178,847) of this being on charitable expenditure a rise of 12%.

c. Investment and reserves policy

Our policy is to invest funds in the ongoing expansion of our work but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections and other relevant business risks.

We have identified sufficient levels of available reserves as being a minimum of 6 months of our planned expenditure. We recognize that there may be circumstances where reserve levels fall below this target range. However, if this was the case there must be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the Board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the Charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with strong credit rating and we keep our policy under review in the light of changes to the financial climate. The Board of Trustees has reviewed the GAIN financial positions and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2022, our funds total £688,200 (2021: £684,094). Of this £320,370 (2021: £333,126) represents the assets of the Charity including the land and building. In line with our policy stated above we are planning projects during 2022-2023 totaling £56,000. Our policy is that we should also have in reserve a minimum of 6 months operating costs which would amount to approx. £130,000. We calculate free reserves totaling £365,136 as at March 2022 (2021: £348,432).

Structure, governance and management

a. Constitution

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) was founded in 1985 and rebranded in 2014. The Charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Charity Regulator - no SCO39900.

b. Board of Trustees

Our governing body, the Board of Trustees (the Board), is responsible for the overall governance and work of the Charity.

Our trustees are volunteers and do not receive any remuneration for their services but may claim reasonable expenses incurred through attending meetings or other duties. The Board usually meets 4 times each year and is responsible for directing the affairs of the Charity and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of people affected by GBS, CIDP and the related conditions. Trustees who served during the year are listed on page 1.

The Board may include up to 12 trustees at any one time. Trustees can be recruited from within the membership or from outside. Trustees are appointed for 3 years and can serve a maximum of three terms. The Trustees are elected by the membership at the Annual General Meeting.

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. If the Board is satisfied and the applicant wishes to proceed they are asked to attend the next meeting as an observer. Successful applicants are then invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The Board delegates operational planning and day-to-day management of the Charity to the Chief Executive, supported by the Charity's staff. This authority is delegated within approved limits. Staffing levels are three full time.

e. Financial risk management

We have a comprehensive risk register which takes into account plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the Board on the status of the key risks as part of the regular reporting to each Board meeting.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Approved by order of the members of the board of Trustees and signed on their behalf by:

C. Fuller

.....

C. Fuller
Chairman
Date: 28-09-22

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees 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 Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 28-09-22

Julian Flitter FCA

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:				
Donations and legacies	3	**210,151**	**210,151**	*165,174*
Other trading activities	4	**6,495**	**6,495**	*3,540*
Investments	5	**3,741**	**3,741**	*4,077*
Total income		**220,387**	**220,387**	*172,791*
Expenditure on:				
Raising funds		**12,593**	**12,593**	*9,824*
Charitable activities		**200,306**	**200,306**	*178,847*
Total expenditure		**212,899**	**212,899**	*188,671*
Net income/(expenditure) before net (losses)/gains on investments		**7,488**	**7,488**	*(15,880)*
Net (losses)/gains on investments		**(3,540)**	**(3,540)**	*10,192*
Net movement in funds		**3,948**	**3,948**	*(5,688)*
Reconciliation of funds:				
Total funds brought forward		**684,094**	**684,094**	*689,782*
Net movement in funds		**3,948**	**3,948**	*(5,688)*
Total funds carried forward		**688,042**	**688,042**	*684,094*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 27 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		*2021* *£*
Fixed assets					
Tangible assets	10		**320,370**		*333,126*
Investments	11		**109,817**		*109,767*
			430,187		*442,893*
Current assets					
Debtors	12	**7,616**		*5,085*	
Cash at bank and in hand		**314,251**		*302,633*	
		321,867		*307,718*	
Creditors: amounts falling due within one year	13	**(64,012)**		*(66,517)*	
Net current assets			**257,855**		*241,201*
Total assets less current liabilities			**688,042**		*684,094*
Total net assets			**688,042**		*684,094*
Charity funds					
Unrestricted funds	14		**688,042**		*684,094*
Total funds			**688,042**		*684,094*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

C. Fuller

.....

C. Fuller
Chairman
Date: 28-09-22

The notes on pages 14 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property (excluding land)	- Straight line over 50 years
Property fixtures and fittings	- Straight line over 10 years
Office equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.11 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 amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Total funds 2022 £**	*Total funds 2021 £*
Donations and legacies	210,151	**210,151**	*136,024*
Grants	-	**-**	*29,150*
	210,151	**210,151**	*165,174*
Total 2021	*165,174*	*165,174*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Sales of cards and goods	6,495	**6,495**	*3,540*
Total 2021	*3,540*	*3,540*	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Investment income	3,741	**3,741**	*4,077*
Total 2021	*4,077*	*4,077*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant activities 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Research and raising awareness	29,744	3,780	166,782	**200,306**	*178,847*
Total 2021	*26,628*	*370*	*151,849*	*178,847*	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2022 £	Total funds 2022 £	*Total funds 2021 £*
Group magazine	-	**-**	*4,716*
Group publication & other costs	14,376	**14,376**	*16,192*
Welfare	15,368	**15,368**	*5,720*
	29,744	**29,744**	*26,628*
Total 2021	*26,628*	*26,628*	

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	113,242	**113,242**	*109,606*
Depreciation	13,559	**13,559**	*13,479*
Water rates	946	**946**	*-*
Repairs	1,245	**1,245**	*-*
Communication system	3,730	**3,730**	*-*
Miscellaneous	1,703	**1,703**	*414*
Licenses & Subscriptions	1,296	**1,296**	*1,117*
Rent & Service Charge	520	**520**	*520*
Telephone & Computer	4,488	**4,488**	*4,920*
Print & Postage	14,584	**14,584**	*10,821*
Insurance	1,926	**1,926**	*1,702*
Equipment Hire	2,917	**2,917**	*3,206*
Travel	108	**108**	*-*
Legal & Professional	1,084	**1,084**	*961*
Bank Charges	854	**854**	*888*
Independent examination	2,957	**2,957**	*2,300*
Office Costs	1,567	**1,567**	*1,856*
Governance costs - Trustees travel reimbursed	56	**56**	*59*
	166,782	**166,782**	*151,849*
Total 2021	*151,849*	*151,849*	

7. Analysis of grants

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £	*Total funds 2021 £*
Grants awarded	-	3,780	**3,780**	*370*
Total 2021	*370*	*-*	*370*	

7. Analysis of grants (continued)

8. Staff costs

	2022 £	*2021* *£*
Wages and salaries	**100,730**	*100,000*
Social security costs	**10,207**	*7,136*
Contribution to defined contribution pension schemes	**2,305**	*2,470*
	113,242	*109,606*

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	*2021* *No.*
Management and administration	**3**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration including national insurance and pension contributions in respect of key management personnel totalled £55,229 (2021: £62,690).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, expenses totalling £NIL were reimbursed or paid directly to Trustee *(2021 - £59 to 1 Trustee)* in respect of travel costs for meetings.

10. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2021	**278,350**	**76,668**	**9,388**	**364,406**
Additions	**-**	**803**	**-**	**803**
At 31 March 2022	**278,350**	**77,471**	**9,388**	**365,209**
Depreciation				
At 1 April 2021	**8,791**	**16,735**	**5,754**	**31,280**
Charge for the year	**3,907**	**7,747**	**1,905**	**13,559**
At 31 March 2022	**12,698**	**24,482**	**7,659**	**44,839**
Net book value				
At 31 March 2022	**265,652**	**52,989**	**1,729**	**320,370**
At 31 March 2021	*269,559*	*59,933*	*3,634*	*333,126*

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021	**109,767**
Additions	**3,590**
Revaluations	**(3,540)**
At 31 March 2022	**109,817**
Net book value	
At 31 March 2022	**109,817**
At 31 March 2021	*109,767*

12. Debtors

	2022 £	*2021 £*
Due within one year		
Other debtors	**7,086**	*4,700*
Prepayments and accrued income	**530**	*385*
	7,616	*5,085*

13. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Other taxation and social security	**3,167**	*2,741*
Accruals and deferred income	**8,477**	*5,049*
Grants payable - institutional	**52,368**	*58,727*
	64,012	*66,517*

Grants payable relate to an ongoing University College London research project.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	**1,753**	**-**	**-**	**-**	**-**	**1,753**
Kent Branch	**353**	**-**	**-**	**-**	**-**	**353**
West Midlands Branch	**430**	**-**	**-**	**-**	**-**	**430**
Property fund	**333,126**	**-**	**-**	**(12,756)**	**-**	**320,370**
	335,662	**-**	**-**	**(12,756)**	**-**	**322,906**
General funds						
General Funds	**348,432**	**220,387**	**(212,899)**	**12,756**	**(3,540)**	**365,136**
Total Unrestricted funds	**684,094**	**220,387**	**(212,899)**	**-**	**(3,540)**	**688,042**

Designated funds:

Play Getting Better Slowly - this fund is to support a play about Guillain Barre Syndrome in order to improve awareness.
Branches Funds - these are funds held centrally and raised by the branches for their use.
Property fund - this fund reflects the net book value of the property held by GAIN.

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2021* £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	*1,753*	*-*	*-*	*-*	*-*	*1,753*
Kent Branch	*353*	*-*	*-*	*-*	*-*	*353*
Lancashire Branch	*100*	*-*	*-*	*(100)*	*-*	*-*
West Midlands Branch	*430*	*-*	*-*	*-*	*-*	*430*
Property fund	*343,972*	*-*	*-*	*(10,846)*	*-*	*333,126*
	346,608	*-*	*-*	*(10,946)*	*-*	*335,662*
General funds						
General Funds	*343,174*	*168,994*	*(188,671)*	*10,946*	*13,989*	*348,432*
Total Unrestricted funds	*689,782*	*-*	*(188,671)*	*-*	*13,989*	*684,094*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	320,370	**320,370**
Fixed asset investments	109,817	**109,817**
Current assets	321,867	**321,867**
Creditors due within one year	(64,012)	**(64,012)**
Total	688,042	**688,042**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Total funds 2021 £*
Tangible fixed assets	*333,126*	*333,126*
Fixed asset investments	*109,767*	*109,767*
Current assets	*307,718*	*307,718*
Creditors due within one year	*(66,517)*	*(66,517)*
Total	*684,094*	*684,094*

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2305 (2021 - £2,470). Contributions totalling £nil (2021 -£nil) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.

Inflammatory Neuropathies UK

England & Wales - Charity number 1154843

Accounts

Charity numbers: 1154843 & SC039900

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Christopher Fuller, Chairman
Adam Pownall, Vice Chair
David Wada, Treasurer
William Harmer, Secretary
Paul Waine, Trustee
Jenny Willison, Trustee
Robin Sheppard, Trustee
Lee Raynor, Trustee
Harry Rowan, Trustee (appointed 17 October 2020)
Carol Hooper, Trustee (appointed 24 April 2021)
Susan McAllister, Trustee (appointed 17 October 2020)
Jatinder Paul, Trustee (appointed 24 April 2021)
Sally Pattinson, Trustee (resigned 1 January 2021)

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

Patrons

Air Marshal Sir Ian Macfadyen KCVO CB OBE FRAeS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

President Emeritus

Glennys Sanders MBE

Chief executive officer

Caroline Morrice

Accountants

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4JQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2020 to 31 March 2021 under the Charities Act 2011. The report has been prepared in accordance with GAIN's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure is explained in the 'Structure, governance and management' section of this report.

The Charity also trades under the name GAIN.

Objectives and activities

a. Policies and objectives

We are the only Charity working on behalf of people with Guillain-Barré syndrome, CIDP and the associated inflammatory neuropathies in the UK and Republic of Ireland. We are dedicated to helping people affected by these conditions through our information, peer support network and branches. We aim to support and empower people to understand and manage their condition. We are also facilitating our members to participate in trials to further the search for treatments and a cure.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families and carers in particular but not exclusively by:
a. The provision of information, non-medical advice and other assistance;
b. The promotion of research into the causes, prevention and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and
c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention and treatment

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Helping people affected by the conditions

Throughout the pandemic, the numbers of people contacting us remained similar to the previous year with 318 direct requests, however only 85 had received a diagnosis in this reporting year. This lower figure is reflective of a general reduction in confirmed cases, possibly due to people not being subjected to the more well-known triggers as there were no confirmed cases of flu, restaurants and takeaways closed, and people shielding or not meeting with other people. One to one peer support was given to 50 patients by 12 volunteers. Additionally, group peer support sessions were held weekly with numbers fluctuating between 4 and 13.

With rehabilitation services being stretched to the limit the GAIN on-line package has been very popular with those being discharged to home earlier than normally expected. Community physiotherapy was not available for most of the year and 80 people have signed up for the package, which was made possible with a grant of £20,000 from MSD. Feedback has been positive.

Those using the website saw the sessions rise from 61k last year to 96k this year with 82% being first time users. We are seeing a steady increase in followers across our social media. We had a significant increase in telephone calls, answering in a day as many or more that we would normally receive in a week, mainly from people that had previously had a diagnosis of GBS asking questions about COVID and the vaccines. This prompted the introduction of a newsletter, weekly at first reducing to monthly, focusing on COVID related information. The website was regularly updated as more information was available. The GAIN Medical Advisory Board provided regular updates and responded to the many questions generated by our callers. The vaccine programme was rolling out as we ended the year, and GAIN were starting to receive calls about reported cases of GBS following the vaccine. The BPNS were investigating these reports and would monitor throughout the vaccine rollout.

GAIN continue to work with ACES Marketing and the effect of social media reach with the need for accurate information about COVID and vaccines has been important. It has been a worrying time for those that have or have had these conditions and with much misinformation and anti-vax messages the need for GAIN to regularly publish honest and accurate information has never been greater.

We still have four active Branches in England; Lancashire & Cumbria, Yorkshire, Newcastle and the Southwest. All Branch activity was ceased, until early 2022, due to COVID and a virtual Branch set up and run by the office team on a weekly basis session rotated with a general group, an acute group and chronic group. The Lancs and Cumbria Branch continue to meet on-line, although other branches chose not to have virtual meetings. The virtual meetings have been well received and it is hoped that this will continue long after we return to a new normal.

The core objective of providing support was the primary reason the Charity was founded and still remains a primary objective. GAIN were able to react quickly to the pandemic and offer all our services in the best way for the patient.

We continue to ensure our Personal Grants Scheme is available to those in need and made grants this year to a value of £5,825. Travel to visit loved ones was infrequent as hospitals stopped visits but GAIN started to issue Amazon Echo Shows to ensure patients were able to communicate with their families.

Achievements and performance (continued)

b. Trials and research

Most trials ceased during the pandemic but once they are able to restart GAIN will ensure members are aware. he HINT research project is being compiled and GAIN is awaiting the results.

GAIN commissioned a research project through Lincoln University focusing on exploring experiences of the illness, its care and achieving function following Guillain-Barré syndrome. The results will be used to drive the future strategy for the Charity.

c. Marketing and engagement

GAIN have continued to provide information to hospitals and asked patients to nominate GP surgeries and hospitals to receive a pack throughout Awareness month in May. Our literature for patients and medical professionals is regularly updated to ensure that the latest updates are available, this includes the seasonal question on whether to have vaccinations. This is done in conjunction with our Medical Advisory Board.

The Chief Executive has attended regular meetings by Zoom, Teams and Starleaf with the Specialized Healthcare Alliance (SHCA), Neurological Alliance, Rare Diseases UK and NICE. This ensures that the Charity can represent patients in the ever-changing NHS to help ensure that those diagnosed do not see a reduction in the care or treatment available. The Chief Executive is a trustee of the Neurological Alliance. The Chief Executive has been co-opted onto NHS committees to represent the patient voice in determining NHS policy, treatments and care. GAIN members have taken part in surveys which are helping to raise the profile of neurology and shape the future.

The number of voting members has increased by 41 to 181 and Friends (non-voting members) have decreased slightly to 1232. We still need to watch the age profile as membership remains more popular to the older adult.

d. Raising funds

The Charity saw a reduction in income this year as people were unable to take part in the mass participation events that generate the highest donations, we continued to receive donations through regular giving and with the annual membership confirmation form, but no legacies. We were eligible for a grant of £2500 from the local council and also received grants from the Girdlers and MSD, which helped significantly this year.

e. Strategies for achieving objectives for the coming year

The Board of Trustees and Chief Executive continue to support the Strategic Plan which will be reviewed in 2021-22.

Other specific actions GAIN will undertake in the coming year are:
• to continue to raise awareness of the conditions among the general public and medical and health care professionals
• to continue to support the patient voice with the NHS
• to continue to review our information and add new information as needed
• to continue to develop our website and social media presence.
• to review our shop items to offer a range of items to help with the promotion of the Charity.
• to continue to facilitate research and trials to ensure better treatments for those affected by these devastating conditions

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for the year 2020/21

Our financial statements for the year are shown on pages 11 to 24. A summary of the financial results for the year are set our below.

Incoming resources
Total income for the year was £168,994 which showed a decrease of £51,447. Income from donations and members activity decreased by £47,115.

We have not received any income from legacies this year. We will continue to offer a free will writing service.

Resources expended
This year has seen fewer resources expended, on research, personal grants and promotional costs. The home-based physiotherapy course secured a grant of £20,000. However, there was an excess of expenditure over income.

c. Investment and reserves policy

Our policy is to invest funds in the ongoing expansion of our work but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections and other relevant business risks.

We have identified sufficient levels of available reserves as being 6 months of our planned expenditure. We recognize that there may be circumstances where reserve levels fall below this target range. However, if this was the case there must be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the Board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the Charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with strong credit rating and we keep our policy under review in the light of changes to the financial climate. The Board of Trustees has reviewed the GAIN financial positions and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2021, our funds total £684,094 (2020: £689,782). Of this £333,126 (2020: £343,972) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2021-22 totaling £58,727. Our policy is that we should also have in reserve a minimum of 6 months operating costs, which would amount to approx. £130,000. We calculate free reserves totaling £348,432 as at March 2021 (2020: £343,174).

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) was founded in 1985 and rebranded in 2014. The Charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Charity Regulator - no SCO39900.

b. Board of Trustees

Our governing body, the Board of Trustees (the Board), is responsible for the overall governance and work of the Charity.

Our trustees are volunteers and do not receive any remuneration for their services but may claim reasonable expenses incurred through attending meetings or other duties. The Board usually meets 4 times each year and is responsible for directing the affairs of the Charity and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of people affected by GBS, CIDP and the related conditions. Trustees who served during the year are listed on page 1.

The Board may include up to 12 trustees at any one time. Trustees can be recruited from within the membership or from outside. Trustees are appointed for 3 years and can serve a maximum of three terms. The Trustees are elected by the membership at the Annual General Meeting.

c. Policies adopted for the induction and training of Trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. If the Board is satisfied and the applicant wishes to proceed they are asked to attend the next meeting as an observer. Successful applicants are then invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The Board delegates operational planning and day-to-day management of the Charity to the Chief Executive, supported by the Charity's staff. This authority is delegated within approved limits. Staffing levels are three full time.

e. Financial risk management

We have a comprehensive risk register which takes into account plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the Board on the status of the key risks as part of the regular reporting to each Board meeting.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

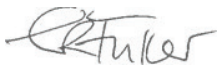
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Christopher Fuller Chairman
Date: 21 September 2021

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees 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 Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 21.09.2021

Julian Flitter FCA

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:				
Donations and legacies	3	**165,174**	**165,174**	*212,289*
Other trading activities	4	**3,540**	**3,540**	*6,325*
Investments	5	**4,077**	**4,077**	*1,827*
Total income		**172,791**	**172,791**	*220,441*
Expenditure on:				
Raising funds		**9,824**	**9,824**	*12,261*
Charitable activities		**178,847**	**178,847**	*238,787*
Total expenditure		**188,671**	**188,671**	*251,048*
Net expenditure before net gains/(losses) on investments		**(15,880)**	**(15,880)**	*(30,607)*
Net gains/(losses) on investments		**10,192**	**10,192**	*(4,191)*
Net movement in funds		**(5,688)**	**(5,688)**	*(34,798)*
Reconciliation of funds:				
Total funds brought forward		**689,782**	**689,782**	*724,580*
Net movement in funds		**(5,688)**	**(5,688)**	*(34,798)*
Total funds carried forward		**684,094**	**684,094**	*689,782*

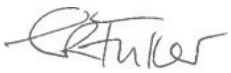
The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 26 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020* *£*
Fixed assets					
Tangible assets	10		**333,126**		*342,875*
Investments	11		**109,767**		*95,778*
			442,893		*438,653*
Current assets					
Debtors	12	**5,085**		*7,697*	
Cash at bank and in hand		**302,633**		*337,938*	
		307,718		*345,635*	
Creditors: amounts falling due within one year	13	**(66,517)**		*(94,506)*	
Net current assets			**241,201**		*251,129*
Total assets less current liabilities			**684,094**		*689,782*
Total net assets			**684,094**		*689,782*
Charity funds					
Restricted funds	14		**-**		*-*
Unrestricted funds	14		**684,094**		*689,782*
Total funds			**684,094**		*689,782*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Christopher Fuller
Chairman
Date: 21 September 2021

The notes on pages 13 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property (excluding land)	- Straight line over 50 years
Property fixtures and fittings	- Straight line over 10 years
Office equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.11 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 amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	**Total funds 2021 £**	*Total funds 2020 £*
Donations	136,024	**136,024**	*212,289*
Grants	29,150	**29,150**	-
	165,174	**165,174**	*212,289*
Total 2020	*212,289*	*212,289*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Sales of cards and goods	3,540	**3,540**	*6,325*
Total 2020	*6,325*	*6,325*	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment income	4,077	**4,077**	*1,827*
Total 2020	*1,827*	*1,827*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant activities 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Research and raising awareness	26,628	370	151,849	**178,847**	*238,787*
Total 2020	*45,833*	*53,967*	*138,987*	*238,787*	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2021 £	Total funds 2021 £	*Total funds 2020 £*
Group magazine	4,716	**4,716**	*6,041*
Group publication & other costs	16,192	**16,192**	*25,158*
Website & database costs	-	**-**	*2,711*
Welfare	5,720	**5,720**	*11,923*
	26,628	**26,628**	*45,833*
Total 2020	*45,833*	*45,833*	

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees 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 Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 21.09.2021

Julian Flitter FCA

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	109,606	**109,606**	*88,238*
Depreciation	13,479	**13,479**	*12,952*
Miscellaneous	414	**414**	*1,473*
Meeting expenses	-	**-**	*690*
Licenses & Subscriptions	1,117	**1,117**	*951*
Rent & Service Charge	520	**520**	*(360)*
Telephone & Computer	4,920	**4,920**	*6,105*
Print & Postage	10,821	**10,821**	*13,168*
Insurance	1,702	**1,702**	*505*
Equipment Hire	3,206	**3,206**	*2,671*
Travel	-	**-**	*3,271*
Legal & Professional	961	**961**	*1,809*
Bank Charges	888	**888**	*1,009*
Independent examination	2,300	**2,300**	*2,500*
Office Costs	1,856	**1,856**	*2,552*
Governance costs - Trustees travel reimbursed	59	**59**	*1,453*
	151,849	**151,849**	*138,987*
Total 2020	*138,987*	*138,987*	

7. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	*Total funds 2020 £*
Grants awarded	370	**370**	*53,967*
Total 2020	*53,967*	*53,967*	

7. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

	2021 £	*2020* *£*
Name of institution		
Manchester Metropolitan University	**-**	*43,108*
University College London	**-**	*8,359*
Neurological Alliance	**-**	*2,500*
	-	*53,967*
Other grants to institutions	**370**	*-*
	370	*53,967*

8. Staff costs

	2021 £	*2020* *£*
Wages and salaries	**100,000**	*81,685*
Social security costs	**7,136**	*4,694*
Contribution to defined contribution pension schemes	**2,470**	*1,859*
	109,606	*88,238*

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	*2020* *No.*
Management and administration	**3**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration including national insurance and pension contributions in respect of key management personnel totalled £62,690 (2020: £50,005).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, expenses totalling £59 were reimbursed or paid directly to 1 Trustee *(2020 - £1453 to 4 Trustees)* in respect of travel costs for meetings.

10. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2020	**278,350**	**76,668**	**5,659**	**360,677**
Additions	**-**	**-**	**3,730**	**3,730**
At 31 March 2021	**278,350**	**76,668**	**9,389**	**364,407**
Depreciation				
At 1 April 2020	**4,884**	**9,069**	**3,849**	**17,802**
Charge for the year	**3,907**	**7,667**	**1,905**	**13,479**
At 31 March 2021	**8,791**	**16,736**	**5,754**	**31,281**
Net book value				
At 31 March 2021	**269,559**	**59,932**	**3,635**	**333,126**
At 31 March 2020	*273,466*	*67,599*	*1,810*	*342,875*

11. Fixed asset investments

	Unlisted investments £
Valuation	
At 1 April 2020	**95,778**
Additions	**3,797**
Revaluations	**10,192**
At 31 March 2021	**109,767**
Net book value	
At 31 March 2021	**109,767**
At 31 March 2020	*95,778*

12. Debtors

	2021 £	*2020 £*
Due within one year		
Other debtors	**4,700**	*7,382*
Prepayments and accrued income	**385**	*315*
	5,085	*7,697*

13. Creditors: Amounts falling due within one year

	2021 £	*2020* *£*
Other taxation and social security	**2,741**	*2,581*
Accruals and deferred income	**5,049**	*5,948*
Grants payable - institutional	**58,727**	*85,977*
	66,517	*94,506*

Grants payable relate to:
- an ongoing research grant to Dr Claire White of Kings College London scheduled to finish in the next year.
- an ongoing University College London research project
- an ongoing Manchester Metropolitan University research project
- hospital bed project scheduled for final payment in the next year

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	**1,753**	**-**	**-**	**-**	**-**	**1,753**
Kent Branch	**353**	**-**	**-**	**-**	**-**	**353**
Lancashire Branch	**100**	**-**	**-**	**(100)**	**-**	**-**
West Midlands Branch	**430**	**-**	**-**	**-**	**-**	**430**
Property fund	**343,972**	**-**	**-**	**(10,846)**	**-**	**333,126**
	346,608	**-**	**-**	**(10,946)**	**-**	**335,662**
General funds						
General Funds	**343,174**	**168,994**	**(188,671)**	**10,946**	**13,989**	**348,432**
Total Unrestricted funds	**689,782**	**168,994**	**(188,671)**	**-**	**13,989**	**684,094**

Designated funds:

Play Getting Better Slowly - this fund is to support a play about Guillain Barre Syndrome in order to improve awareness.
Branches Funds - these are funds held centrally and raised by the branches for their use.
Property fund - this fund reflects the net book value of the property held by GAIN..

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	*1,753*	-	-	-	-	*1,753*
Kent Branch	*353*	-	-	-	-	*353*
Lancashire Branch	*100*	-	-	-	-	*100*
West Midlands Branch	*430*	-	-	-	-	*430*
Property fund	*336,973*	-	-	*6,999*	-	*343,972*
	339,609	-	-	*6,999*	-	*346,608*
General funds						
General Funds	*384,971*	*220,441*	*(251,048)*	*(6,999)*	*(4,191)*	*343,174*
Total Unrestricted funds	*724,580*	-	*(251,048)*	-	*(4,191)*	*689,782*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	333,126	**333,126**
Current assets	417,485	**417,485**
Creditors due within one year	(66,517)	**(66,517)**
Total	684,094	**684,094**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Total funds 2020 £*
Tangible fixed assets	*342,875*	*342,875*
Fixed asset investments	*95,778*	*95,778*
Current assets	*345,635*	*345,635*
Creditors due within one year	*(94,506)*	*(94,506)*
Total	*689,782*	*689,782*

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,470 (2020 - £1,859). Contributions totalling £nil (2020 - £241) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.