

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

England & Wales · Charity number 1175796

Details

Status	Registered
Legal form	CIO
Registered	2017-11-17
Register	View on the Charity Commission register

Contact

Address	124 City Road London EC1V 2NX
Phone	0203 962 5752
Email	info@uk.alima.ngo
Website	www.alima-ngo.org/en

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH PRIMARILY AMONG PEOPLE AFFECTED BY HUMANITARIAN CRISES AND RESIDING IN EAST, WEST AND CENTRAL AFRICA BY PROVIDING QUALITY MEDICAL ASSISTANCE AND THROUGH UNDERTAKING AND SUPPORTING RESEARCH INTO FACTORS THAT CONTRIBUTE TO SICKNESS AND THE MOST APPROPRIATE WAYS TO MITIGATE THESE AND CONTRIBUTE TO THE PRESERVATION OF HEALTH. TO DO SO, THE CIO POOLS THE EXPERTISE OF INTERNATIONAL AID WORKERS, NATIONAL MEDICAL ORGANISATIONS AND GLOBAL RESEARCH INSTITUTIONS.

Activities: ALIMA aims at curing sickness and the preservation of health primarily among people affected by humanitarian crises and residing in East, West and Central Africa by providing quality medical assistance and through undertaking and supporting research into factors that contribute to sickness and the most appropriate ways to mitigate these and contribute to the preservation of health.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Burkina Faso
- Cameroon
- Central African Republic
- Chad
- Congo (Democratic Republic)
- France
- Guinea
- Mali
- Niger
- Nigeria
- Senegal
- Sudan
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£210,472	£219,979	-	-
2023-12-31	£314,953	£690,228	-	-
2022-12-31	£335,504	£7,506	-	-
2021-12-31	£16,086	£106,983	-	-
2020-12-31	£218,075	£2,454	-	-

Trustees

Name	Role	Appointed
Emma Williams	Chair	2023-12-04
ALEXANDER BOOTH		2017-11-17
Eric Jacquemot		2025-10-06
Henri Leblanc		2023-03-23
STEPHANE EPIN		2017-11-17

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

England & Wales - Charity number 1175796

Accounts

Charity registration number 1175796 (England and Wales)

**THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Epin
A Booth
E Williams (Chair)
H Leblanc

Charity number (England and Wales)

1175796

Principal address

124 City Road
London
EC1V 2NX

Independent examiner

Frances Wilde FCCA DChA
Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Bankers

Barclays Bank PLC
Leicester
Leicestershire
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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

ALIMA UK is a registered charity. It is a sister organisation of the international humanitarian medical organisation, ALIMA (The Alliance for International Medical Action), which carries out medical and humanitarian activities across Sub-Saharan Africa and Haiti.

ALIMA UK supports the work of ALIMA by raising funds and developing partnerships and collaborations in the UK. In doing so, ALIMA UK is enabling ALIMA to provide high-quality, free healthcare to some of the world's most disadvantaged people, particularly those affected by conflict, natural disasters and epidemics.

ALIMA

ALIMA was founded in 2009 in Niger, during a moment of urgent need. At that time, medical professionals were witnessing an alarming rise in acute malnutrition and infant mortality across the country, while the health system's capacity to respond was rapidly deteriorating.

The year before, many international humanitarian organisations had been expelled from the country, leaving local groups as the only ones left to act, but they lacked resources to address the scale of the crisis.

A new model of humanitarian assistance was urgently needed - one that would unite the knowledge and proximity of local actors with the support and expertise of international partners.

From this vision, ALIMA - The Alliance for International Medical Action was created, an African medical alliance connecting national NGOs with international assistance and research institutes, enabling medical care in places that are often inaccessible to other international NGOs.

Since its creation 15 years ago, ALIMA has treated over 18 million people in 15 countries in Sub-Saharan Africa and Haiti. Today, ALIMA remains driven by its founding purpose: to save lives and to care for the most at-risk populations during health crises and emergencies. Recognised for its sector-leading and award-winning medical expertise, the organisation focuses on maternal and child health, nutrition, epidemics, emerging diseases, and medical research and innovation. It offers a unique model.

A unique alliance

ALIMA stands for the *Alliance* for International Medical Action. The alliance-based model involves building alliances and partnerships between local health workers, national medical organisations, research institutes and international funders to provide quality care to people in Sub-Saharan Africa and Haiti during emergencies and protracted crises.

Our work is all based on collaboration. ALIMA works hand-in-hand with local partners, co-designing and co-managing projects. In doing so, it is locally led.

ALIMA's local partners utilise their vast experience to create solutions adapted to local or regional contexts. Departing from conventional humanitarian protocols, this network of local partner organisations increases the impact and speed with which we can provide medical emergency programmes. It also means that we are harnessing the power of local medical talent and working alongside and through communities to build capacity and strengthen sustainable health systems.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

This collaborative and locally-led approach is an integral part of our governance model and is so embedded within the organisation that the majority of ALIMA's staff are African (often coming to ALIMA via the local organisations we support). Local staff represent 95% of all ALIMA employees, at all levels, from country directors to our operational headquarters in Dakar, Senegal. In addition to our operational headquarters, ALIMA also has offices in France, New York and London. The majority of ALIMA's upper management is African.

ALIMA also strives to transform humanitarian medicine by fostering research and innovation to improve care and help communities prepare for the future. Its alliance, therefore, includes international and local research institutions. Only 3.6% of international research projects are focused on low-income countries in the African continent, yet they are home to the largest proportion of people in need of humanitarian aid.

Africa bears 25% of the world's disease burden. By fostering collaboration between renowned researchers, health professionals, and local NGOs, ALIMA is developing innovative (locally led and tested) solutions to improve the effectiveness of emergency medical interventions and influence the evolution of practices in our sector.

Working as an alliance, in this way, ALIMA is transforming the approach to emergency health response.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

ALIMA's Work in 2024

In 2024, ALIMA's global teams worked across its programmes to deliver significant impact for the communities we serve. Over the year, ALIMA and its partners delivered 59 projects in 13 countries, supporting 73 hospitals and 742 health centres, assisting 87,459 deliveries and treating 348,481 cases of acute malnutrition. In total, ALIMA reached 5.9 million people and provided direct medical treatment to 3.8 million patients.

ALIMA's countries of operation are: Burkina Faso, Cameroon, Central African Republic, Chad, Democratic Republic of Congo, Ethiopia, Guinea, Haiti, Mali, Mauritania, Niger, Nigeria, and Sudan.

OVERVIEW OF ALIMA'S ACTION

- 59 projects implemented
- 1,822 employees
- 31 exploratory missions conducted
- 14 ongoing research projects
- 3 environmental programmes carried out across Niger, Burkina Faso, Chad, Guinea, and DRC
- 15% of ALIMA-supported health facilities equipped with solar panels

IMPACT

- 5.9 million beneficiaries reached through ALIMA's work
- 1.4 million children cared for, including 348,481 treated for malnutrition
- 87,459 assisted deliveries
- 69,139 mental health consultations
- 242,969 hospitalisations
- 140,216 people trained in the prevention of sexual exploitation and abuse (PSEA)

These results are a testament to the scale of the humanitarian challenges we face every day, but also to ALIMA's ability to respond effectively and rapidly to provide vital care in particularly complex humanitarian contexts. 18 million beneficiaries have been reached since the creation of ALIMA in 2009.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

As ALIMA celebrated its 15th anniversary, Dr. Jean-Paul Mushenvula succeeded Dr. Richard Kojan as ALIMA's president in October 2024 after nine years of leadership. Dr. Mushenvula, a trained physician with a master's degree in public health from the University of Kinshasa in the Democratic Republic of the Congo (DRC), previously worked for the DRC's Ministry of Health and served in medical coordination roles with Médecins Sans Frontières. Since 2014, he has held several key positions within ALIMA, both in the field - in Mali, the Central African Republic, and Nigeria - and at ALIMA headquarters in Dakar, combining medical expertise with coordination responsibilities.

2024 Highlights by Theme

Emergency response

Every day, our medical teams treated populations facing growing humanitarian crises. ALIMA's Emergency and Opening Service (EOS) teams provided emergency care in areas affected by health or security crises, often with internally displaced persons (IDPs) and refugee populations. Across all the countries where it worked during the year, ALIMA provided emergency medical care in hard-to-reach areas that were suffering from high mortality rates.

Funding-wise, in 2024, ALIMA's private and corporate supporters continued to be crucial in financing ALIMA's work to rapidly deploy teams to emergencies, within the first 48 hours, often before a situation was even in the media.

ALIMA is also proud to share with donors the leverage effect of their support. ALIMA continued its strong track record in using private support largely to fund the deployment of exploratory missions or the preliminary phases of research projects in order to generate the evidence to secure support from major institutional donors. This frequently means a donation of 100,000 euros from a private donor triggers a total investment of at least 1 million euros, a ratio of 1:10. In 2023, this figure was 1:16 and in the case of one UK supporter, their multiyear gift of \$300k leveraged a further \$8,630,178, at a ratio of 1:29.

Across the year, ALIMA launched 12 emergency interventions, including 4 focused on insecurity and population displacements, 2 on natural disasters (Chad & Cameroon floods), and 7 focused on epidemic response (including Marburg haemorrhagic fever outbreak, diphtheria, meningitis, cholera and Mpox).

Emergency medical response to the Mpox epidemic in the Democratic Republic of Congo (DRC)

In 2024, ALIMA intervened in the regions of North Kivu, South Kivu and Ituri in DRC. In collaboration with partners including the WHO, UN, the Institute of Tropical Medicine in Antwerp, the National Institute for Biomedical Research and the Public Health Emergency Operations Centre, ALIMA quickly deployed an emergency response to the Mpox outbreak in Kamituga, South Kivu.

ALIMA teams collected data on the clinical and biological signs of the disease, refining detection and treatment capacities. The teams treated more than 2,600 suspected cases and provided psychosocial support. Behind these figures are people's lives, like Ombeni, who nearly became blind due to Mpox - see: <https://youtu.be/sPXQWv6QvgE>

Elsewhere, across the Sahel, ALIMA teams provided health and nutrition care to thousands of women and children, while strengthening local staff capacity to ensure lasting impact. In the Central African Republic, progress was made in mental health, gender-based violence care, and health system strengthening, all within a volatile security environment and a fragile healthcare system.

In Sudan, Cameroon, Ethiopia, and Nigeria, emergency responses continued and were expanded, while efforts were made to build resilience in health systems facing prolonged crises.

Emergency response was an area in which ALIMA UK was particularly strong in supporting. In the UK section below, please find information about the programmes across East Africa that the UK has supported under this theme.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Research and innovation

Over 20% of ALIMA's activities are dedicated to locally based research, with the research informing and being informed by its programmes. This model means ALIMA has been able to tackle major medical issues that have not been solved before. Conducting research alongside our medical programmes helps fill a critical research gap. ALIMA is building the scientific evidence necessary to improve location - and population-specific care. In doing so, ALIMA is informing the future of medicine in the countries where it works, innovating and evolving outdated and ineffective models of care.

Fuelled by the realities of the field and driven by innovation and research, ALIMA aims to transform humanitarian medicine. The development of a mobile application this year to support traditional birth attendants, as part of the Wakobo Ti Kodro project funded by Elrha, has enabled 7,785 safe births in the Central African Republic, a country that has one of the world's highest infant mortality rates.

Inventing tomorrow's hospital to meet the challenges of climate change

Extreme climatic events (floods, droughts) are on the rise, exacerbating existing humanitarian crises. It is thus increasingly essential to adapt healthcare structures and management to be better able to deal with them.

In the absence of guidelines adapted to the Sahelian context, ALIMA is developing a hospital model in Ngouri, Chad, that is resilient in the face of these challenges and adaptable over time, with the aim of scaling up the most effective solutions. To do so, we have created an international and local multidisciplinary operational team to steer the Climate Resilient and Environmentally Sustainable Hospital (CRESH) project. Actors include: the Ministry of Health, Climate Action Accelerator, ALIMA, and Alerte Santé, our local partner. Across the year, 12 of the 22 priority concrete solutions were implemented and tested for the first time to adapt a hospital to the effects of climate change. Amongst these included:

- increased transfusion capacity thanks to a solar-powered blood bank;
- solar electrification of intensive care units and 8 health centres;
- staff/community training in sustainable healthcare/climate risk management;
- the creation of a common area for hospital waste management;
- transporting medical and nutritional waste for recycling in N'djamena;
- community awareness-raising campaigns on the prevention of malaria, non-communicable diseases, diarrhoea, etc.

As the four-year project has been financed entirely by private supporters to date, this was identified as a priority project for ALIMA UK to promote during the year. We are keen to speak to like-minded corporate partners, foundations and philanthropists interested in ALIMA's environmental projects and who can help us implement the remaining solutions in N'gouri and scale the model in other low-income settings.

Capacity Building

ALIMA has built strong alliances with local NGOs, working to improve the health of vulnerable populations in its countries of intervention. Six of these local partner NGOs have representatives on ALIMA's Board of Directors: BEFEN in Niger, KEOOGO and SOS Médecins in Burkina Faso, AMCP-SP in Mali, Alerte Santé in Chad and DEMTOU Humanitaire in Cameroon. ALIMA helps build local capacity by securing and mobilising funding for partnerships with these local NGO partners, while strengthening their organisational capacities and human resources. This enables them to secure their own funding without us which, in turn, allows local NGOs to better carry out projects with international donors independent of ALIMA.

Furthermore, capacity building of employees and partners is a core part of ALIMA's mission. ALIMA works with the most vulnerable populations in particularly volatile security contexts. 2024 was one of the deadliest years for humanitarian workers. In order to protect its teams and better equip them to respond to emergency situations, ALIMA has created two online training courses, in French and English, on the fundamental principles of security, aimed at all front-line teams in the field. ALIMA also launched LearnBox, an online training platform, accessible to all employees. It offers internal and external content for self-directed learning and plays a key role in onboarding new team members.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

“Chad's Lake Province is faced with violence from armed groups, hence the need to capitalise on training by applying it in the field. With the skills I acquired from the ALIMA humanitarian negotiations and security training course, I drew up the project's security documents, shared my experience with the coordination team, and organised training for the logistics and medical teams to help them maintain the right security management responses.” Amadou Sika, Liwa project coordinator in Chad, and participant of ALIMA's security and humanitarian negotiations training course.

How UK Donors and other Partners Support ALIMA's Work

ALIMA and ALIMA UK express deep gratitude for the financial support received in year from The Rabelais Trust, Start Fund, Elrha, Mary Dinah Foundation, CB & HH Taylor 1984 Trust and the Souter Charitable Trust, with some grants given directly to ALIMA.

2024 ALIMA UK funding has particularly played a pivotal role in launching and managing ALIMA's medical programmes across East Africa, including covering the costs of the East Africa Regional Representative and Nairobi office, which serves as the central hub for all operations in the region (Sudan, South Sudan, Ethiopia, Kenya, Somalia etc).

Within this context, UK funding also covered several exploratory missions, including one in Ethiopia and two in Kenya, which are likely to be turned into fully-fledged programmes in 2025-26. Across the year, projects UK funders leveraged have treated around 190,000 beneficiaries via life-saving interventions protecting some of the hardest-to-reach and most in-need populations.

Contributions from UK funders were critical to ensuring continuity between funding cycles, enabling ALIMA to maintain vital operations and teams between projects. For example, UK funding helped sustain our operations in Ethiopia, ensuring a seamless transition to two newly launched projects in the Tigray and Somali regions. In November, ALIMA signed a two-year contract with the CDCS, amounting to €870,000 and covering the Southeast zone of Tigray (Degua Temben and Enderta Woredas). The project ensures our sustained commitment to the humanitarian response in Ethiopia.

Due to the impact of ALIMA's programme in Ethiopia in 2024 and securing the necessary bridge funds, in early 2025 ECHO committed up to €2.4 million to enhance access to nutrition, maternal, newborn and child health, mental health, and gender based violence services, alongside preventive care at community, primary, and secondary levels in targeted woredas (Tathay Kararo, Asgede in Tigray; Elkare, Hargele in the Somali region). This grant will benefit displaced populations and host communities across 12 supported health facilities, and a mobile team will also serve nomadic populations in Elkare. The programme focuses on the management of severe acute malnutrition, paediatric care, sexual and reproductive health care, epidemic preparedness, and capacity building for health staff and communities. Interventions prioritise vulnerable groups, including children under five and women.

Kenya Operations

Thanks to the generosity of a private UK funder, ALIMA conducted needs assessments in Turkana and Garissa counties in northern Kenya. These highlighted high food insecurity and acute malnutrition, exacerbating the mortality risk from frequent malaria and cholera outbreaks and from Visceral leishmaniasis (Kala-azar). Child and maternal mortality rates are high but, in many cases, would be highly avoidable with ALIMA interventions.

The two assessments, conducted in December 2024, in particular highlighted critical health and nutrition challenges requiring urgent action. As of summer 2025, the results are now being turned into funding proposals by the UK staff team and ALIMA's East Africa Regional Representative. It is envisaged that the priority will be given to innovative nutrition approaches. To combat acute malnutrition in Turkana, ALIMA intends to develop a project combining simplified approaches to treating malnutrition (OptiMA), and integrated malnutrition prevention approaches (NutriVax).

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Supporting Sudanese Refugees on the Chad/Sudan border

ALIMA UK also specifically supported the activities of ALIMA teams on the Chad/Sudan border. The Sudanese armed conflict, which began in April 2023, has led to an influx of Sudanese refugees. The ongoing crisis continues to bring both Sudanese refugees and Chadian returnees to the provinces of Ouaddaï, Sila, Wadi Fira, and Ennedi East. More than 760,000 Sudanese refugees have now crossed into Chad and 216,337 have returned to the east. Over 60% are women and children, who are at high risk and need protection.

ALIMA teams worked with the local Chadian NGO, Alerte Santé, to respond to the humanitarian emergency by providing care and support to Sudanese refugees, returning Chadians, and host communities.

CASE STUDY: A spotlight on Zabout camp

In the Zabout camp, established by the Chadian government to accommodate the large number of people fleeing the war in Sudan, more than 60,000 Sudanese refugees are struggling to survive in increasingly precarious conditions. Among them are women, children, the elderly, the injured or sick. Living conditions in the Zabout camp are extremely precarious, so ALIMA has built a health centre to provide primary healthcare, psychosocial support and pregnancy and nutritional care.

Kaltouma Mahamat Ali is a Sudanese refugee who has been treated by ALIMA teams in Zabout camp. She has been receiving medical aid and support to help manage her diabetes - a chronic illness that is particularly difficult to manage in the context of a humanitarian crisis: *"When I left Sudan, I suffered a lot. My feet had swollen, I had intense pain. I no longer had access to my medication. When I arrived at the Zabout camp, I went to the ALIMA centre. They cared for me there, then transferred me to the Goz Beida hospital for an operation. I'm feeling fine as we speak. I'd like to thank ALIMA from the bottom of my heart for the quality of its work."*

By helping us to maintain and expand ALIMA's work, our UK funders are directly contributing to saving lives and strengthening the resilience of communities in East and Central Africa.

ALIMA UK's work in 2024

ALIMA UK has three part-time staff and a dedicated volunteer Board of Trustees. We work closely with colleagues across the ALIMA international network on all areas of our work. To keep costs to a minimum, our staff work from home.

Fundraising for ALIMA's humanitarian programmes

ALIMA UK and ALIMA have a shared philosophy and mission. We work together to implement programmes during the acute phase of a crisis and in chronic emergencies. As medical NGOs, our first goal is to respond to the health needs of vulnerable populations, particularly women and children.

Across the year, we worked in close collaboration with the ALIMA teams in Dakar, Paris and New York to identify priority programmatic funding needs and ensure funds raised are exactly what is needed by the humanitarian teams on the ground. Our fundraising team:

- Began the implementation of a new three-year fundraising strategy focusing on approaching private funders and individuals
- Researched over 300 potential supporters of ALIMA UK's work and created network maps of key target sectors and global philanthropic communities
- Conducted outreach to over 160 new potential supporters, introducing ALIMA UK to audiences previously unaware of our lifesaving work.
- Identified areas of organisational development so we could prioritise the development of these to meet the requirements of private supporters

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Made 14 bespoke funding applications and sent an introductory mailing to 35 organisations managed by an independent specialist trust services provider
- Managed relationships with existing partners, while exploring new supporter networks.
- Identified individuals and organisations that can act as connectors
- Created resources for UK supporters, including a case for support, short film, pitch deck and themed programme and country-specific propositions
- Developed the ALIMA website, adding new pages containing key details about ALIMA UK. This included adding details of our registration number, Gift Aid registration, the Trustee board and executive committee to ensure they were more prominently featured.

We did not carry out any door-to-door, telemarketing or street fundraising activities.

Sharing ALIMA's Expertise across the UK

We held the organisation's official launch event in October 2024 at the Royal Society of Medicine, at which Senior ALIMA operations staff Kevin Phelan, Senior Nutrition Advisor; Camille Montfort, East Africa Regional Representative; and Alexandra Seidel-Lauer, Director of Development, shared ALIMA's model and successes with attendees, including research scientists, humanitarian NGO leaders and diplomats. Also supporting the event was ALIMA's Chief Financial Officer, Lamine FALL.

We also presented at the Jameel Institute Symposium in London, focused on '**Strengthening health systems for emergencies.**' ALIMA's Project Manager, Marine Vignon, featured on the panel discussion speaking about ALIMA's technological innovations and expertise in responding to epidemics, combining emergency response with operational research in low-income settings. She particularly highlighted the need for multiepidemic contingency plans and taking the time to learn the lessons after an initial epidemic response, to focus on long-term support.

Delivering and developing a robust and well-governed charity

We strengthened our operational and financial governance, including implementing an online accounting system, new management accounting system, and registered the charity for HMRC Gift Aid. We also added a number of new core policies and created a "Good Governance" framework to meet regulatory compliance requirements and funder requirements. The Board met quarterly and received full reports on finance and operations from the staff team.

Our operations were further improved in the year by the appointment of a new Senior Operations and Finance Officer in June 2024.

Financial Review

The funds from all grants received before December 2024 were transferred, in full, to ALIMA in 2024. Funds from grants received after December were transferred in 2025.

We finished the year with £79,950 in reserves, of which £15,711 was unrestricted. The charity's policy is that unrestricted funds that have not been designated for a specific use should be maintained at an equivalent of four months of essential operating costs.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they can continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Any reserves are carried forward to the following year's fiscal year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

ALIMA UK is registered as a Charitable Incorporated Organisation under the 2011 Charities Act and was incorporated on 17 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

S Epin
A Booth
E Williams (Chair)
H Leblanc

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Work continues in 2025 to expand the board of trustees in order to support the growth of ALIMA UK.

Staff during the year

Sophie Hurdall – Head of UK Development
Katherine Leach – Senior Trusts and Partnerships Manager
Christine Chetwood – Senior Operations and Finance Officer (joined June 2024)

The trustees' report was approved by the Board of Trustees.



.....
Emma Williams (Oct 21, 2025 15:03:01 GMT+2)

E Williams (Chair)

Trustee

21/10/2025

Date:

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

I report to the trustees on my examination of the financial statements of The Alliance for International Medical Action UK (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 22nd October 2025

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	3,113	207,228	210,341	10,000	304,951	314,951
Charitable activities	4	131	-	131	-	-	-
Investments	5	-	-	-	2	-	2
Total income		<u>3,244</u>	<u>207,228</u>	<u>210,472</u>	<u>10,002</u>	<u>304,951</u>	<u>314,953</u>
Expenditure on:							
Raising funds	6	-	49,892	49,892	-	27,498	27,498
Charitable activities	7	-	170,087	170,087	-	662,730	662,730
Total expenditure		<u>-</u>	<u>219,979</u>	<u>219,979</u>	<u>-</u>	<u>690,228</u>	<u>690,228</u>
Net income/(expenditure) and movement in funds		3,244	(12,751)	(9,507)	10,002	(385,277)	(375,275)
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>12,467</u>	<u>76,990</u>	<u>89,457</u>	<u>2,465</u>	<u>462,267</u>	<u>464,732</u>
Fund balances at 31 December 2024		<u>15,711</u>	<u>64,239</u>	<u>79,950</u>	<u>12,467</u>	<u>76,990</u>	<u>89,457</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		393		-
Current assets					
Debtors	15	3,000		-	
Cash at bank and in hand		80,142		94,605	
		<u>83,142</u>		<u>94,605</u>	
Creditors: amounts falling due within one year	16	<u>(3,585)</u>		<u>(5,148)</u>	
Net current assets			79,557		89,457
Total assets less current liabilities			<u>79,950</u>		<u>89,457</u>
The funds of the charity					
Restricted income funds	18	64,239		76,990	
Unrestricted funds	19	15,711		12,467	
		<u>79,950</u>		<u>89,457</u>	

The financial statements were approved by the trustees on 21st October 2025



[Em.m.a.Williams_Oct21,2025_15:00 GMT+2](#)

E Williams (Chair)

Trustee

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

1 Accounting policies

Charity information

The Alliance for International Medical Action UK is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	3 years straight line
--------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	113	-	113	10,000	304,951	314,951
Grants	3,000	207,228	210,228	-	-	-
	<u>3,113</u>	<u>207,228</u>	<u>210,341</u>	<u>10,000</u>	<u>304,951</u>	<u>314,951</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Other income	131	-
	<u>131</u>	<u>-</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	2
	<u>-</u>	<u>2</u>

6 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Advertising	194	-
Other fundraising costs	936	-
Staff costs	48,762	27,498
	<u>49,892</u>	<u>27,498</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	71,800	29,811
Depreciation and impairment	87	-
Events	5,444	-
	<u>77,331</u>	<u>29,811</u>
Grant funding of activities (see note 8)	80,628	622,878
Share of support and governance costs (see note 9)		
Support	8,186	3,741
Governance	3,942	6,300
	<u>170,087</u>	<u>662,730</u>
Analysis by fund		
Restricted funds	<u>170,087</u>	<u>662,730</u>

8 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions (2 grants):		
ALIMA - international organisation	<u>80,628</u>	<u>622,878</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs allocated to activities

	2024	2023
	£	£
Sundry expense	355	3,741
Premises expenses	1,500	-
Other staff costs	5,581	-
Office costs	462	-
Bank charges	127	-
Travel and subsistence	77	-
Insurance	84	-
Governance costs	3,942	6,300
	<u>12,128</u>	<u>10,041</u>

Analysed between:

Charitable activities	<u>12,128</u>	<u>10,041</u>
-----------------------	---------------	---------------

Governance costs comprise:

	2024	2023
	£	£
Independent examiner	2,280	4,500
Accountancy	1,662	1,800
	<u>3,942</u>	<u>6,300</u>

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,280	4,500
Depreciation of owned tangible fixed assets	87	-
	<u>2,367</u>	<u>4,500</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>3</u>	<u>2</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	105,870	50,472
Social security costs	6,368	1,764
Other pension costs	8,324	5,073
	<u>120,562</u>	<u>57,309</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>61,036</u>	<u>47,451</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	IT equipment
	£
Cost	
Additions	480
At 31 December 2024	<u>480</u>
Depreciation and impairment	
Depreciation charged in the year	87
At 31 December 2024	<u>87</u>
Carrying amount	
At 31 December 2024	<u>393</u>

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>3,000</u>	<u>-</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	137	-
Other creditors	1,168	-
Accruals and deferred income	2,280	5,148
	<u>3,585</u>	<u>5,148</u>

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,324	5,073
	<u>8,324</u>	<u>5,073</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Seed funding for East Africa office	-	80,628	(80,628)	-
Operational expenses	76,990	126,600	(139,351)	64,239
	<u>76,990</u>	<u>207,228</u>	<u>(219,979)</u>	<u>64,239</u>
Previous year:				
	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Seed funding for East Africa office	74,761	161,838	(236,599)	-
Operational expenses	387,506	143,113	(453,629)	76,990
	<u>462,267</u>	<u>304,951</u>	<u>(690,228)</u>	<u>76,990</u>

The operational expenses fund was recorded as designated in the prior year accounts. This has been reclassified as restricted following clarification with the funder.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	At 31 December 2024
	£	£	£
General funds	12,467	3,244	15,711
	<u>12,467</u>	<u>3,244</u>	<u>15,711</u>
Previous year:			
	At 1 January 2023	Incoming resources	At 31 December 2023
	£	£	£
General funds	2,465	10,002	12,467
	<u>2,465</u>	<u>10,002</u>	<u>12,467</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	393	-	393
Current assets/(liabilities)	15,318	64,239	79,557
	<u>15,711</u>	<u>64,239</u>	<u>79,950</u>
	<u>15,711</u>	<u>64,239</u>	<u>79,950</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Current assets/(liabilities)	12,467	76,990	89,457
	<u>12,467</u>	<u>76,990</u>	<u>89,457</u>
	<u>12,467</u>	<u>76,990</u>	<u>89,457</u>

21 Related party transactions

Henri LeBlanc, a trustee of The Alliance for International Medical Action UK (ALIMA UK) also holds the position of Deputy Chief Executive Officer of ALIMA, our sister organisation. During the year, ALIMA UK received funding from ALIMA to support its charitable activities. All transactions with ALIMA were conducted on normal terms and were subject to the charity's standard governance and approval procedures.






2025 accounts AFR001 1710v1

Final Audit Report

2025-10-21

Created:	2025-10-21
By:	Christine CHETWOOD (christine.chetwood@uk.alima.ngo)
Status:	Signed
Transaction ID:	CBJCHBCAABAAUI4cCNXpGd75ZrUQf22D-YIfYmIH5eEX

"2025 accounts AFR001 1710v1" History

-  Document created by Christine CHETWOOD (christine.chetwood@uk.alima.ngo)
2025-10-21 - 12:52:48 PM GMT
-  Document emailed to Emma Williams (emma.williams@uk.alima.ngo) for signature
2025-10-21 - 12:52:58 PM GMT
-  Email viewed by Emma Williams (emma.williams@uk.alima.ngo)
2025-10-21 - 1:01:37 PM GMT
-  Document e-signed by Emma Williams (emma.williams@uk.alima.ngo)
Signature Date: 2025-10-21 - 1:03:01 PM GMT - Time Source: server
-  Agreement completed.
2025-10-21 - 1:03:01 PM GMT

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

England & Wales - Charity number 1175796

Accounts

Charity registration number 1175796

**THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Y P Epin Mr. A Booth Ms E Williams Mr H Leblanc	(Appointed 4 December 2023) (Appointed 23 March 2023)
Charity number	1175796	
Principal address	124 City Road London EC1V 2NX	
Independent examiner	Silver Levene (UK) Limited Chartered Certified Accountants Level 5A, Maple House 149 Tottenham Court Road London W1T 7NF	

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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Balance sheet	11
Notes to the financial statements	12 - 20

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities ALIMA UK:

ALIMA UK is part of an international umbrella organisation, The Alliance for International Medical Action (ALIMA), which carries out medical and humanitarian activities across Sub-Saharan Africa.

ALIMA UK was founded to support the medical programmes ALIMA provides, through funding, partnerships and collaboration from within the UK. In doing so, ALIMA UK is helping to provide high-quality, free healthcare to some of the world's most disadvantaged populations, particularly those affected by conflict, natural disasters and epidemics.

ALIMA: where UK funding goes

The story of ALIMA began in 2009 in Niger. While the entire medical profession witnessed an alarming peak of acute malnutrition and resulting infant mortality rates across the country, the health structures for managing malnutrition were becoming increasingly rare.

In 2008, a year before ALIMA's founding, many international humanitarian organisations were expelled from the country, leaving local groups as the only ones left to act, but they lacked resources.

A new model of humanitarian assistance was needed: an African medical alliance, connecting national NGOs with international assistance and research institutes so that it could operate in areas that are often inaccessible to other international NGOs.

ALIMA was born.

Mainly focused in sub-Saharan Africa, ALIMA has treated over 13 million people in 15 countries since its founding 15 years ago.

Today, ALIMA's purpose is to save lives and to care for the most at-risk populations during health crises and emergencies. It offers a unique model.

A unique alliance

ALIMA stands for the International *Alliance* for Medical Action. Our alliance-based model involves building alliances and partnerships between local health workers, national medical organisations, research institutes and international funders to provide quality care to people in sub-Saharan Africa during emergencies and protracted crises.

Our work is all based on collaboration. The international organisation works hand in hand with local partners, co-designing and co-managing projects. In doing so it is locally led.

Our local partners utilise their vast experience to create solutions adapted to local or regional contexts. Departing from conventional humanitarian protocols, this network of local partner organisations increases the impact and speed with which we can provide medical emergency programs. It also means that we are harnessing the power of local medical talent and working alongside and through communities to build capacity and strengthen sustainable health systems.

This collaborative and locally led approach is an integral part of our governance model and is so embedded within the organisation that the majority of our staff are African (often coming to ALIMA via the local organisations we support). Local staff represent 95% of all ALIMA employees, at all levels, from country directors to our operational headquarters in Dakar. Our operational Headquarters are in Dakar, Senegal, though we also have offices in France, New York and now London. The majority of our upper management is African.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023



ALIMA also strives to transform humanitarian medicine by fostering research and innovation to improve care and help communities prepare for the future. Our alliance, therefore, includes international and local research institutions. Only 3.6% of international research projects are focused on low-income countries in the African continent, yet they are home to the largest proportion of people in need of humanitarian aid. Africa bears 25% of the world's disease burden. By fostering collaboration between renowned researchers, health professionals, and local NGOs, ALIMA is developing innovative (locally led and tested) solutions to improve the effectiveness of emergency medical interventions and influence the evolution of practices in our sector.

Working as an alliance, in this way, ALIMA is transforming the approach to emergency health response.

Achievements and performance in 2023:

In 2023, ALIMA's 14th year, ALIMA reached an important milestone in its history: more than 13 million patients have now been treated. Over 2.8 million of these patients were treated in 2023 alone.

In the last 8 years ALIMA's operating budget has grown from 40 million to 75.10 million Euros (£62.6 million), allowing ALIMA to provide free, quality care, spread across 15 countries of operation.

ALIMA's topline stats for 2023 are as follows:

- 64 projects including 19 Research and 5 environmental projects
- 257,033 children suffering from malnutrition cared for
- 157,393 patients that received mental health consultations
- 67,617 births assisted
- 193,084 hospitalisations
- 1.1 million children under 5 cared for



THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The countries operated in during 2023 were: Burkina Faso, Cameroon, Central African Republic, Chad, Democratic Republic of Congo, Guinea, Mali, Mauritania, Niger, Nigeria, Sudan and Ukraine.

We also conducted exploratory missions in Haiti, Somalia and coastal West African countries (Benin, Togo and Côte d'Ivoire).

ALIMA's key medical areas of focus in 2023 included maternal and child health, acute malnutrition and emergency response during epidemics.

2023 Highlights by Theme:

Focus on Emergency Response

ALIMA's Emergency and Opening Service (EOS) teams provided emergency care in areas affected by health or security crises, often with internally displaced persons (IDPs) and refugee populations. Across all the countries we worked in during the year, ALIMA provided emergency medical care in difficult-to-reach areas that may be suffering from high mortality rates.

In Nigeria, the EOS supported local teams in addressing a diphtheria outbreak in Kano, the country's second-largest city, treating 877 patients in hospitals.

Additionally, while ALIMA was already present in Haiti in 2011, an exploratory mission was conducted to meet the needs of populations affected by ongoing security and humanitarian crises in the capital, Port-au-Prince.

Funding-wise, in 2023, ALIMA's private and corporate supporters continued to be crucial in financing ALIMA's work to rapidly deploy teams to emergency situations, within the first 48 hours, often before a situation was even in the media.

ALIMA was also proud to be able to share with donors the leverage effect of their support. ALIMA continued its strong track record in using private and corporate donors largely to fund the deployment of exploratory missions or the preliminary phases of research projects in order to generate the evidence to secure support from major institutional donors. This frequently means a donation of 100,000 euros from private supporters triggers a total investment of 1 million euros, a ratio of 1:10.

Emergency response was an area that ALIMA UK was particularly strong in supporting. In the UK section below please find information about the programmes across East Africa that the UK has supported within Emergency Response.



THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Capacity Building:

In five African countries - Burkina Faso, Cameroon, Chad, Mali and Niger – ALIMA has built strong alliances with local NGOs working to improve the health of vulnerable populations.

Here, ALIMA helps build local capacity by securing and mobilising funding for partnerships with local NGO partners, while strengthening their organisational capacities and human resources. This enables them to secure their own funding without us which, in turn, allows local NGOs to better carry out projects with international donors independent of ALIMA.

Furthermore, capacity building of employees and partners is a core part of ALIMA's mission. In 2023, 16 training scholarships were awarded and 456 people were trained in ALIMA's support and operational functions. These efforts were primarily aimed at developing the skills of personnel in countries where ALIMA operates. For example, ALIMA upskills both healthcare workers in clinical settings and caregivers at home in the early detection of malnutrition. ALIMA's internationally accepted MUAC for Mothers programme is now implemented at scale in dozens of countries around the world.

Other training sessions focused on topics such as paediatrics, epidemiology, negotiation and humanitarian access.

Research and Innovation:

28% of ALIMA's activities are dedicated to locally based research, with the research informing and being informed by our programmes. This model means ALIMA has been able to tackle major medical issues that have not been solved before. Conducting research alongside our medical programs helps fill a critical research gap. ALIMA is building the scientific evidence necessary to improve location- and population-specific care. In doing so ALIMA is informing the future of medicine in the countries where it works, innovating and evolving outdated and ineffective models of care.



THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Research and Innovation Case Study:

Amongst the 19 research projects carried out in year, two included:

INTEGRATE – A GLOBAL ALLIANCE AGAINST LASSA FEVER

This project is an international consortium of 15 leading research institutes, health facilities and humanitarian organisations from 10 countries working together to fight Lassa fever.

Coordinated by ALIMA and the CORAL (Clinical and Operational Research Alliance) platform, in collaboration with the Bernhard Nocht Institute for Tropical Medicine (BNITM) and the world's largest Lassa fever treatment centers – the Irrua Specialist Teaching Hospital (ISTH) and the Federal Medical Center Owo (FMCO) in Nigeria – this pioneering five-year study brings together research structures from West Africa, Europe and the USA. Its goal is to develop and implement an innovative approach to reduce Lassa fever mortality.

The INTEGRATE consortium focused on:

- Setting up a clinical trial platform in West Africa to identify new and more effective drugs to treat Lassa fever and test their efficacy, tolerance and safety
- Building capacity for sustainable clinical research in West Africa through technology transfer and training
- Raising awareness about Lassa fever within local communities to destigmatise the disease and mitigate future outbreaks.

PREVAC UP (Partnership for Research on Ebola Vaccination)

The PREVAC UP (Partnership for Research on Ebola Vaccination) project aims to develop a reliable and effective vaccination strategy against Ebola virus disease. This project represents one of the largest Ebola vaccination trials to date, involving adults and children aged one year and above. It brought together African, European, and American research teams, collaborating in Liberia, Guinea, Sierra Leone, and Mali. In Guinea, the trial was conducted in partnership with the Ministry of Health, the National Ethics Committee for Health Research. (CNER), the Maferinya Research Center, the National Department of Pharmacy and Medicines, and Inserm. On the ground, implementation was managed by ALIMA teams who recruited local volunteers for the trial in Conakry and Maferinya. Once vaccinated, the participants were monitored for five years. ALIMA worked on two study sites: Conakry and Maferinya, enrolling a total of 2,230 participants. Follow-up activities concluded in August 2023, with project activities ending in December 2023.

ALIMA UK Developments in 2023

In 2023, ALIMA UK continued to advance its UK mission, having been registered with the UK Charity Commission since 2017. Initially, the UK charity operated with a limited board of trustees and staff support from ALIMA's Paris office until 2022, when it appointed its first part-time UK-based member of staff, Sophie Hurndall, as the most senior member of the UK office. The year was focused on the formal set-up of the office and charitable operations, developing fundraising infrastructure, creating a strategic roadmap for building the board, creating a fundraising strategy, securing a new part-time additional member of staff and beginning fundraising outreach in the UK.

In terms of the board, efforts were directed toward consolidating the board of trustees. An initial assessment of the needs of the board resulted in the addition of Henri Leblanc, Deputy Director General of ALIMA, as a new trustee. Mr. Leblanc, who leads ALIMA's initiatives in East Africa, is exceptionally positioned to enhance information flow and strengthen connections between ALIMA UK and the wider organisation. To further bolster governance, ALIMA UK appointed Emma Williams as the new Interim Chair, taking over from former Chair, Stephane Epin. Ms. Williams, previously the CEO of Student Action for Refugees, brings valuable experience in charity leadership and operational management to the role. This year also marked the sad departure of Dr. Nikki Blackwell, the original founder of ALIMA, who has now relocated overseas. Dr. Blackwell's contributions to the organisation have been invaluable, and she will be missed.

UK Funding

In terms of UK funding, both ALIMA and ALIMA UK express deep gratitude for the financial support received in year from The Rabelais Trust, Elhra, the Foreign, Commonwealth & Development Office, and Start Fund.

2023 ALIMA UK funding has particularly played a pivotal role in launching and managing ALIMA's medical programmes across East Africa, including covering the costs of the East Africa Regional Coordinator and Nairobi office, which serve as the central hub for all operations in the region (Sudan, South Sudan, Ethiopia, Kenya, Somalia etc).

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Within this context, UK funding also covered several exploratory missions, including two in Somalia and one in Kenya, which are likely to be turned into fully fledged programmes in 2024-25. This mirrors the model in 2021-22, where UK funding covered the office and exploratory missions that resulted in the team securing over £2.4m from international funders to go on and set programmes up in Sudan and Ethiopia shortly after. Other donations were spread across the rest of ALIMA's emergency response work, capacity building and research.

The following case study demonstrated amazing success in 2023 thanks to one UK funder's funding of the regional position and the exploratory mission upon which the programme is based.

ALIMA-supported Kadugli Teaching Hospital: one of the last lifelines in a region where healthcare access has all but collapsed.

Background and Context: Since the conflict erupted in Sudan in April 2023, the South Kordofan region has faced a devastating combination of insecurity, displacement, and the collapse of essential services. Though not the epicentre of the fighting, South Kordofan has been deeply affected by clashes between various armed groups, leaving communities stranded without adequate healthcare. Kadugli, the capital, has become a refuge for thousands of internally displaced persons (IDPs), as road closures and blockades have cut off access to supplies and humanitarian aid.

In this context, International NGOs have all been forced to extract their international teams; while ALIMA's local teams, in collaboration with the Ministry of Health, have managed to continue providing lifesaving medical services, supplies and drugs. The courage and resilience of ALIMA's local staff in Kadugli, combined with strategic partnerships with the Ministry of Health (MoH), have allowed ALIMA to maintain operations and even expand services in this high-risk environment. Kadugli's Teaching Hospital, supported by ALIMA, has become one of the last lifelines for a region where healthcare access has all but collapsed.

ALIMA's Commitment to Life-Saving Healthcare: Since launching activities in South Kordofan in November 2021, ALIMA has been working tirelessly to address urgent healthcare gaps, particularly for women and children. When the conflict broke out, ALIMA had already built strong relationships with local health authorities and invested in training local staff, enabling it to rapidly adapt to the escalating crisis.

From April 2023 to April 2024, in the year following the outbreak of civil war, ALIMA continued to provide critical services in Kadugli. During this time, ALIMA delivered 27,834 primary health consultations at two supported primary health centres and an IDP clinic as well as inpatient care for 4,740 patients at Kadugli Teaching Hospital. These services were critical, particularly in the maternity and paediatric wards, where 1,685 deliveries were safely managed by skilled health professionals, ensuring that vulnerable mothers and children received the care they needed in extremely difficult circumstances. ALIMA's mobile clinics also reached displaced populations in IDP camps around Kadugli filling critical healthcare gaps.

Why ALIMA's Presence Matters: Kadugli's Teaching Hospital remains operational in South Kordofan among widespread health facility closures. Without this partnership between ALIMA and the MOH, thousands of displaced people and local residents would have no access to medical services. In a region where mortality rates are rising and disease outbreaks are a constant threat, ALIMA's work has been the difference between life and death for many.

ALIMA's commitment extends beyond immediate healthcare. It has focused on building the capacity of local health workers, ensuring that they are well-trained and equipped to handle not only current needs but also future crises. By providing ongoing training and mentorship to 139 healthcare professionals, ALIMA is upskilling local medical staff for the region and thereby leaving behind a stronger, more resilient healthcare system. This focus on sustainability generally ensures that local health centres can continue to function and provide quality care, even in the absence of international actors. Indeed, it is this focus on local capacity-building that has ensured that ALIMA's local teams are able to continue providing medical services at the Kadugli Teaching Hospital with the MoH.

Impact of ALIMA's Resilience: In early 2023, when an additional 6,500 IDPs arrived in Kadugli following new outbreaks of violence in West Kordofan, ALIMA swiftly set up mobile clinics and reinforced the capacity of the Kadugli Teaching Hospital to cope with the influx. These actions ensured that displaced families could receive urgent healthcare, reproductive health services, and support for survivors of sexual and gender-based violence (SGBV).

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Despite road blockages, ongoing violence, and severe shortages of medical supplies, ALIMA managed to keep essential services running. The teams ensured that a significant medical and pharmaceutical order reached Kadugli just before the conflict escalated in April 2023, which has been critical in sustaining medical care in the months since. With many supply routes now closed, this foresight has been vital in preventing a complete breakdown of healthcare in the region.

Looking Ahead: The Need for Continued Support: As the conflict drags on, ALIMA's role in South Kordofan has become even more crucial. ALIMA is one of the few humanitarian organisations still operating, and its presence at Kadugli Teaching Hospital has been a lifeline for both host communities and displaced populations. The mobile clinic strategy ALIMA is implementing in South Kordofan is allowing it to extend its reach to IDP camps and local communities, where health, nutrition, and sanitation needs are enormous.

UK support has been critical to ensuring that ALIMA can continue to deliver these life-saving services. With the healthcare system in Sudan on the brink of collapse, ALIMA's presence is more essential than ever. By helping us to maintain and expand ALIMA's work, our UK funders are directly contributing to saving lives and strengthening the resilience of an entire region. It has enabled ALIMA to stay, ensuring that the people of Sudan continue to receive the medical care they so desperately need.

As the conflict spread to neighbouring countries, ALIMA also treated 63,990 Sudanese refugees in medical programmes in Eastern Chad.

Reserve Policy:

In 2023 all funds raised previously were transferred in full to ALIMA, including those designated and restricted. Although this funding had been spent against by ALIMA (with ALIMA UK's agreement), the proper infrastructure needed to be put in place to facilitate the transfer.

We finished the year with £89,457 in reserves. The charity's policy is that unrestricted funds that have not been designated for a specific use should be maintained at an equivalent of three months of that year's budgeted non-grant expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they can continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Any reserves are carried forward to the following year's fiscal year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

ALIMA UK is registered as a Charitable Incorporated Organisation under the 2011 Charities Act and was incorporated on 17 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Y P Epin

Mr. A Booth

Ms N A M Blackwell

(Resigned 31 December 2023)

Ms E Williams

(Appointed 4 December 2023)

Mr H Leblanc

(Appointed 23 March 2023)

Recruitment and appointment of trustees

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Work continues in 2024 to expand the board of trustees in order to support the growth of ALIMA UK.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees' report was approved by the Board of Trustees.

Ms E Williams

Chair

18 October 2024

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

I report to the trustees on my examination of the financial statements of The Alliance for International Medical Action UK (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Robert Barry Perez
Silver Levene (UK) Limited

Chartered Certified Accountants
Level 5A, Maple House
149 Tottenham Court Road
London
W1T 7NF

Dated: 23 October 2024

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies	3	10,000	143,113	161,838	314,951	6,237	254,506	74,761	335,504
Investments	4	2	-	-	2	-	-	-	-
Total income		<u>10,002</u>	<u>143,113</u>	<u>161,838</u>	<u>314,953</u>	<u>6,237</u>	<u>254,506</u>	<u>74,761</u>	<u>335,504</u>
Expenditure on:									
Raising funds	5	-	27,498	-	27,498	-	-	-	-
Charitable activities	6	-	426,131	236,599	662,730	7,506	-	-	7,506
Total expenditure		<u>-</u>	<u>453,629</u>	<u>236,599</u>	<u>690,228</u>	<u>7,506</u>	<u>-</u>	<u>-</u>	<u>7,506</u>
Net income/(expenditure) and movement in funds		<u>10,002</u>	<u>(310,516)</u>	<u>(74,761)</u>	<u>(375,275)</u>	<u>(1,269)</u>	<u>254,506</u>	<u>74,761</u>	<u>327,998</u>
Reconciliation of funds:									
Fund balances at 1 January 2023		<u>2,465</u>	<u>387,506</u>	<u>74,761</u>	<u>464,732</u>	<u>3,734</u>	<u>133,000</u>	<u>-</u>	<u>136,734</u>
Fund balances at 31 December 2023		<u>12,467</u>	<u>76,990</u>	<u>-</u>	<u>89,457</u>	<u>2,465</u>	<u>387,506</u>	<u>74,761</u>	<u>464,732</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		94,605		467,432	
Creditors: amounts falling due within one year	11	<u>(5,148)</u>		<u>(2,700)</u>	
Net current assets			<u>89,457</u>		<u>464,732</u>
Income funds					
Restricted funds	13		-		74,761
Designated funds	16		76,990		387,506
Other unrestricted funds			<u>12,467</u>		<u>2,465</u>
			<u>89,457</u>		<u>464,732</u>

The financial statements were approved by the Trustees on 22 October 2024

Mr S Y P Epin
Trustee

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

The Alliance for International Medical Action UK is registered in England and Wales. The principal address is 124 City Road, London, EC1V 7NF.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

2.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. This includes any amounts that the trustees consider should be set aside to meet non-grant expenditure.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. This includes any amounts that the trustees consider should be set aside to meet non-grant expenditure. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 are allocated on the portion of the asset's use.

2.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies

(Continued)

2.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	10,000	143,113	161,838	314,951	6,237	254,506	74,761	335,504

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2	-
	<u>2</u>	<u>-</u>

5 Expenditure on raising funds

	Designated funds 2023 £	Designated funds 2022 £
Fundraising and publicity		
Staff costs	27,498	-
	<u>27,498</u>	<u>-</u>

6 Expenditure on charitable activities

	Support cost 2023 £	Charitable expenditure 2023 £	Total 2023 £	Charitable expenditure 2022 £
Direct costs				
Staff costs	-	29,811	29,811	3,813
Grant funding of activities (see note 7)	-	622,878	622,878	-
Share of support and governance costs (see note 10)				
Support	1,848	1,893	3,741	693
Governance	-	6,300	6,300	3,000
	<u>1,848</u>	<u>660,882</u>	<u>662,730</u>	<u>7,506</u>
Analysis by fund				
Unrestricted funds	-	-	-	7,506
Designated funds	1,848	424,283	426,131	-
Restricted funds	-	236,599	236,599	-
	<u>1,848</u>	<u>660,882</u>	<u>662,730</u>	<u>7,506</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants and donations

	2023	2022
	£	£
Grants to institutions (2 grants):		
ALIMA - international organisation	622,838	-
	<u>622,878</u>	<u>-</u>
	<u><u>622,878</u></u>	<u><u>-</u></u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	2	-
	<u>2</u>	<u>-</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	35,624	-
Social security costs	12,079	-
Other pension costs	9,606	3,813
	<u>57,309</u>	<u>3,813</u>
	<u><u>57,309</u></u>	<u><u>3,813</u></u>

There were no employees whose annual remuneration was more than £60,000.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Sundry expense	3,741	-	3,741	693
Accountancy fee	-	4,500	4,500	3,000
Accountancy fee - prior year adjustment	-	1,800	1,800	-
	<u>3,741</u>	<u>6,300</u>	<u>10,041</u>	<u>3,693</u>
Analysed between				
Charitable activities	<u>3,741</u>	<u>6,300</u>	<u>10,041</u>	<u>3,693</u>

Governance costs includes payments to the independent examiner of £3,750 Plus VAT (2022: £3,000) for the independent examination.

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>5,148</u>	<u>2,700</u>

12 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>9,606</u>	<u>3,813</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	-	161,838	(236,599)	(74,761)
Seed funding for East Africa Office	<u>74,761</u>	<u>-</u>	<u>-</u>	<u>74,761</u>
	<u>74,761</u>	<u>161,838</u>	<u>(236,599)</u>	<u>-</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Seed funding for East Africa Office	-	74,761	-	74,761

14 Designated funds

These are designated funds which are material to the charity's activities.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	387,506	143,113	(453,629)	76,990

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
	133,000	254,506	-	387,506

15 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 December 2023:				
Current assets/(liabilities)	12,467	76,990	-	89,457
	12,467	76,990	-	89,457

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£
At 31 December 2022:				
Current assets/(liabilities)	2,465	387,506	74,761	464,732
	2,465	387,506	74,761	464,732

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General awards for campaign	254,506	-	-	254,506
General funds	(252,041)	10,002	-	(242,039)
	<u>2,465</u>	<u>10,002</u>	<u>-</u>	<u>12,467</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General awards for campaign	133,000	254,506	-	387,506
General funds	(129,266)	(248,269)	(7,506)	(385,041)
	<u>3,734</u>	<u>6,237</u>	<u>7,506</u>	<u>2,465</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

England & Wales - Charity number 1175796

Accounts

Charity registration number 1175796

**THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Y P Epin
Mr. A Booth
Ms N A M Blackwell

Charity number

1175796

Independent examiner

Robert Barry Perez
Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

ALIMA UK's Mission

ALIMA UK is part of an international umbrella organisation, The Alliance for International Medical Action (ALIMA), which carries out medical and humanitarian activities across Sub-Saharan Africa.

ALIMA UK was founded specifically to support the medical programs ALIMA provides, through funding, partnerships and collaboration from within the UK. In doing so, ALIMA UK is helping to provide high-quality, free healthcare to some of the world's most disadvantaged populations, particularly those affected by conflict, natural disasters and epidemics.

ALIMA: where UK funding goes

The story of ALIMA began in 2009 in Niger. While the entire medical profession witnessed an alarming peak of acute malnutrition and resulting infant mortality rates across the country, the health structures for managing malnutrition were becoming increasingly rare.

In 2008, a year before ALIMA's founding, many international humanitarian organisations were expelled from the country, leaving local groups as the only ones left to act, but they lacked resources.

A new model of humanitarian assistance was clearly needed: an African medical alliance, connecting national NGOs with international assistance and research institutes, so that help could reach certain areas that are often inaccessible to other international NGOs.

ALIMA was born.

Since then, ALIMA has grown rapidly, treating more than 10 million people in 14 countries around the world, mainly in Africa.

Today, ALIMA's purpose is to save lives and to care for the most at-risk populations during health crises and emergencies. It offers a unique model.

A unique alliance

ALIMA stands for the International *Alliance* for Medical Action. Our alliance-based model, involves building alliances and partnerships between local health workers, national medical organisations, research institutes and international funders to provide quality care to people in sub-Saharan Africa during emergencies and protracted crises.

Our work is all based on collaboration. The international organisation works hand in hand with local partners, co-designing and co-managing projects. In doing so it is locally-led.

Our local partners look to their vast experience to create solutions adapted to local or regional contexts. Departing from conventional humanitarian protocols, this network of local partner organisations increases the impact and speed with which we can provide medical emergency programs. It also means that we are harnessing the power of local medical talent and working alongside and through communities to build capacity and strengthen sustainable health systems.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

This collaborative and locally-led approach is an integral part of our governance model and is so embedded within the organisation that the majority of our staff are African (often coming to ALIMA via the local organisations we support). In fact six African national NGO partners all have representation on ALIMA's board and local staff represent 98% of all ALIMA employees, at all levels, from country directors to our operational headquarters in Dakar. Our operational Headquarters are in Dakar, Senegal, though we also have offices in France, New York and now London. 85% of our upper management is African.



ALIMA further strives to transform humanitarian medicine by fostering research and innovation to improve care and help communities prepare for the future. Our alliance, therefore, includes international and local research institutions. World-wide, only 2% of clinical trials are conducted in Africa, but by fostering collaboration between renowned researchers, health professionals, and local NGOs, ALIMA is developing innovative (locally led and tested) solutions to improve the effectiveness of emergency medical interventions and influence the evolution of practices in our sector.

Working as an alliance, in this way, ALIMA is transforming the approach to emergency health response.

Achievements and performance

In 2022, ALIMA's 13th year, ALIMA reached an important milestone in its history: more than 10 million patients have now been treated. Over 2 million of these patients were treated in 2022 alone. Over 1 million of these patients were children under the age of 5. This includes a major focus on treating malnutrition – in 2022 ALIMA treated 215,719 children with acute malnutrition.

In the last 7 years ALIMA's budget has grown from 40 million to 70 million Euros, allowing ALIMA to provide free, quality care, spread across 13 countries of operation, via 62 projects and across 511 medical health facilities. Our work with patients includes 172,575 hospitalisations and assisting over 54,000 births.

During this time we have collaborated with many high profile and established funders and research institutions such as USAID, European Union, Bill and Melinda Gates Foundation, World Health Organisation, World Food Programme, the French Government, Yale and Oxford University and the London School of Hygiene and Tropical Medicine.

Project countries for 2022 include: Niger, Chad, Sudan, South Sudan, Central African Republic, Democratic Republic of the Congo, Cameroon, Nigeria, Burkina Faso, Guinea, Mauritania, Mali and recently an exceptional mission to Ukraine.



THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

ALIMA's work in 2022 by theme:

Focus on Emergency Response

In 2022, ALIMA's private and corporate supporters continued to be crucial in financing ALIMA's work to rapidly deploy teams to emergency situations, within the first 48 hours, often before a situation is even in the media.

ALIMA was also proud to be able to share with donors its success in using their crisis response funding to leverage significant further support. In 2022, ALIMA continued its strong track record in using private and corporate donors largely to fund the deployment of exploratory missions or the preliminary phases of research projects in order to generate the evidence to secure support from major institutional donors. In 2022 a donation of 100,000 euros from private supporters frequently triggered a total investment of 1 million euros, a ratio of 1:10:

Example: ALIMA UK have been particularly grateful to one anonymous trust for their support for the Launch of an East Africa Office, providing central support to the set up of an Office in Nairobi and for the cost of surrounding exploratory missions in Sudan, South Sudan and Ethiopia. This year we were able to report back to them that their initial investment of \$200k (spread over two years) leveraged over 4.55M Euros in additional funding towards medical projects protecting maternal and child health, providing life-saving support for malnourished children under 5 and the strategic equipping and training of Oxygen Plants to support hospitals specialising in respiration in the region. One of these projects was in Sudan.



Emergency Response Case Study: Sudan

In 2022, armed conflict, political instability, natural disasters, and a macro-economic crisis contributed to the complex situation that Sudan is experiencing with 14.3 million people (30% of the population) in need of humanitarian assistance. This includes 2.9 million internally displaced persons and 1.2 million refugees. In 2022, 314,000 people were newly displaced by armed conflict and violence, and flooding affected more than 349,000 people during the rainy season.

ALIMA has been present in Sudan since 2021, with projects in South Kordofan and Khartoum states, responding to urgent health and nutrition needs of communities affected by conflict and the COVID-19 pandemic. In South Kordofan, ALIMA worked in Kadugli and Reif Al Shargi localities supporting primary and secondary healthcare. This included the Maternity and Paediatric Departments at the Kadugli Teaching Hospital, two primary healthcare facilities, and three mobile clinics. ALIMA:

- Provided 19,020 primary healthcare consultations and increased access to life-saving inpatient care with 3,516 maternity hospitalisations and 2,100 paediatric hospitalisations
- Assisted deliveries of 2,137 babies with skilled health personnel.
- Provided emergency medical care within 72 hours to 39 survivors of sexual and gender-based violence.
- In Khartoum, ALIMA implemented a project to accelerate access to medical oxygen* and installed a pressure swing adsorption (PSA) oxygen plant to support the COVID-19 Isolation Center at Al Shaab Specialist Hospital.

Across Africa, ALIMA also continued with its programme of vaccinating and caring for 1,858,993 people during epidemics (measles, Ebola, cholera, COVID-19, Lassa Fever etc.)

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Capacity Building

Capacity building of employees and partners is a core part of ALIMA's mission. In 2022, 477 staff members benefited from training sessions in the field and at headquarters through medical seminar weeks and webinars.

This included Team management training, medical training (for example in transfusion safety for physicians, supervisors, nurses, and nursing managers) and trainer training, to train staff who are regularly called upon to transfer their skills and expertise.

For research, ALIMA ran, with the support of Bordeaux School of Public Health EPISTAT (epidemiology and statistics) training courses in basic epidemiological and statistical techniques to improve the quality of research projects carried out by ALIMA and its scientific partners.

Capacity Building Case Study: Breath for All - Improving Access to Oxygen

Early and correct diagnosis of respiratory distress is crucial, but access to oxygen is vital. That's why, in 2022, ALIMA rehabilitated four medical oxygen plants in large hospitals in Mali, Burkina Faso, Sudan, and Guinea, also providing training and making them self-sufficient. In addition, ALIMA tested an innovative new solution to make oxygen accessible in the most remote areas. It involved introducing small, easily transportable oxygen cylinders in 11 health centres in Guinea and Mali that could be used to take patients from the health centre to a hospital, even on a motorcycle. The cylinders can be easily refilled at the health centres through solar-powered refilling stations.

Research and Innovation

Conducting research alongside our medical programs helps fill a critical research gap. We are building the scientific evidence needed to improve location- and population-specific care. In doing so we are informing the future of medicine in the countries where we work, innovating and evolving outdated and ineffective models of care.

This year we are proud to report 6 scientific publications and 14 research projects in preparation, implementation, or analysis stages.

As part of this, CORAL (Clinical and Operational Research Alliance - a joint research platform between ALIMA, Inserm in France, and PAC-CI* in Côte d'Ivoire) partnered with a French vaccinology research platform (I-REIVAC), to begin a vaccine trial on COVID-19 in Guinea called COVICOMPARE. The trial aims to compare the immune response in different age groups to determine how long the vaccine provides immunity. ALIMA also continued to coordinate several studies to better understand Lassa fever, including an observational cohort study (LASCOPE).

In 2022, the results of a clinical trial conducted in Guinea with ALIMA to test different combinations of Ebola virus vaccines by the PREVAC research consortium were published in The New England Journal of Medicine. These results are important to confirm the safety of existing vaccines, and to improve vaccination recommendations in the event of an epidemic, or among at-risk populations such as healthcare workers, who are often the first affected when the disease re-emerges.



THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Research and Innovation Case Study: Treating Malnutrition

Treating malnutrition in the under 5s has always been a major focus for ALIMA and this continued this past year with a new way of treating patients.

In 2022, ALIMA treated 215,719 acutely malnourished children, 70% more children suffering from severe acute malnutrition than in 2021. Part of the reason for this increase was that ALIMA and its national partners worked to identify and adopt new, simplified treatment approaches to cope with the surge in the number of acutely malnourished children, known as OptiMA (Optimizing the treatment of acute malnutrition). OptiMA consists of the use of a single measurement of the mid-upper arm circumference in order to screen for malnutrition, followed by a single treatment of ready-to-use therapeutic food – with reduced dosage as the child's condition improves. We also provided training for families to detect their child's malnutrition early using a Middle Upper Arm Circumference (MUAC) bracelet. This simple colour coded bracelet (green, orange, red) makes it easy to assess the child's health and prevent the risk of severe complications.

This strategy has attracted new sources of funding for ALIMA, particularly from foundations, which encourage ALIMA to continue its efforts. But we still need to convince national ministries of health and the World Health Organisation to embrace these approaches. This is one of ALIMA's priorities for 2023.

Studies conducted by ALIMA in Burkina Faso and the Democratic Republic of the Congo (DRC) show that adopting this OptiMA strategy could provide care for more acutely malnourished children for the same cost. In March, the medical journal *The Lancet Global Health* published the results of a randomised clinical trial conducted in Kasai province, DRC. The study shows that OptiMA made it possible to care for 30% more children using 20% less ready-to-use therapeutic food. This innovation offers hope for treating more children suffering from malnutrition in countries with limited resources.

In June, ALIMA organised a regional conference in Dakar, with UNICEF, Action Against Hunger and the International Rescue Committee, representatives of Ministries of Health from nine West and Central African countries, and technical and financial partners. Our common goal was to present the urgency of adopting simplified approaches to the management of acute malnutrition, in the hope of improving this issue. By the end of 2022, several Ministries of Health were showing a growing interest in these approaches, and our teams took part in national workshops on the subject in Mali, Niger, the Democratic Republic of the Congo, and Chad.

An aside on Ukraine

In 2022, for the first time, ALIMA opened offices outside West and Central Africa, responding to the exceptional nature of the crisis and also the fact that the ALIMA model held particular benefit there. In doing so it reaffirms its identity as an international NGO. In Ukraine, ALIMA's first European coordination office is based in Odessa to provide essential care to war-affected populations. This is the second exceptional disaster outside of Africa in which ALIMA has made the strategic decision to become involved. The first being in Haiti.

In Ukraine, ALIMA decided to concentrate its operations on the Mykolaïv and Kherson Oblasts, regions close to the front line in the south, to provide essential healthcare to populations weakened by the war. Our first European coordination office opened in Odessa. True to our alliance model, we immediately collaborated with local authorities, associations, and Ukrainian healthcare personnel. This strategy enabled our teams to deploy an emergency response through mobile clinics and to bring healthcare to people in hard-to-reach areas. Overall, we focused on four areas of action: support for surgical care, primary healthcare, mental health support, and the rehabilitation of damaged healthcare structures.

ALIMA UK Developments in 2022

Here in ALIMA UK, ALIMA has been registered with the Charity Commission since 2017 but has been running only with a very limited board of trustees and staff support from the Paris Office until this year, 2022, when ALIMA hired its first UK-based member of staff to run the UK-registered charity. This is the first significant step in the professionalisation of the UK registered office.

During 2022 work began to build a strategic roadmap which will build the board of trustees and a small UK Team, in order to create new partnerships and collaborations from within the UK that will further increase ALIMA's ability to provide life-saving medical programmes to the most vulnerable communities in Africa.

In terms of UK funding, both ALIMA and ALIMA UK have been very grateful to receive funding from The Rabelais Trust, Innocent Foundation, the Foreign Commonwealth & Development Office, Start Fund and The University of Oxford. We will be hoping to expand our networks and collaborations over the coming years.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

Designated and restricted funding of £133,000 has been held aside by ALIMA UK (through 2022) for specific projects, as agreed with our generous UK donors. Although these were not transferred in 2022, ALIMA has spent these funds in anticipation of the funding so that projects could proceed. The transfer of the full amount was made to ALIMA early in 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at an equivalent of three months of that year's budgeted non-grant expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Any reserves are carried forward to the following year's fiscal year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

ALIMA UK is registered as a Charitable Incorporated Organisation under the 2011 Charities Act and was incorporated on 17 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Y P Epin

Mr. A Booth

Ms N A M Blackwell

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. From the end of 2022, and following the recruitment of a UK Head of Development, work will begin to strategically expand the board of trustees in order to support the growth of ALIMA UK.

The trustees' report was approved by the Board of Trustees.

Mr S Y P Epin

Trustee

Dated: 30 October 2023

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

I report to the trustees on my examination of the financial statements of The Alliance for International Medical Action UK (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Robert Barry Perez
Silver Levene (UK) Limited

Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated: 30 October 2023

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Designated funds	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<u>Income from:</u>						
Donations and legacies	3	6,237	254,506	74,761	335,504	16,086
<u>Expenditure on:</u>						
Charitable activities	4	7,506	-	-	7,506	106,983
Net (expenditure)/income for the year/ Net movement in funds		(1,269)	254,506	74,761	327,998	(90,897)
Fund balances at 1 January 2022		3,734	133,000	-	136,734	227,631
Fund balances at 31 December 2022		<u>2,465</u>	<u>387,506</u>	<u>74,761</u>	<u>464,732</u>	<u>136,734</u>

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

All income and expenditure derive from continuing activities.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	9	-		15,000	
Cash at bank and in hand		467,432		128,934	
		<u>467,432</u>		<u>143,934</u>	
Creditors: amounts falling due within one year	10	<u>(2,700)</u>		<u>(7,200)</u>	
Net current assets			464,732		136,734
			<u>464,732</u>		<u>136,734</u>
Income funds					
Restricted funds	11		74,761		-
Designated funds	12		387,506		133,000
Other unrestricted funds			2,465		3,734
			<u>464,732</u>		<u>136,734</u>

The financial statements were approved by the Trustees on 30 October 2023

Mr S Y P Epin
Trustee

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Alliance for International Medical Action UK is registered in England and Wales. The principal address is 9 Cloudesley Street N1 0HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The UK economy is currently facing unprecedented uncertainty about the impact of the COVID-19 pandemic, together with the extent and duration of social distancing measures imposed by the UK Government. The directors have foreseen the challenges in the coming months and considered carefully the potential impact of these matters. In taking into account available cash resources (including access to existing financing facilities) and the extent of support provided by the UK Government announced as of the date of signing these financial statements, the trustees have continued to adopt the going concern basis of accounting.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 are allocated on the portion of the asset's use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total Unrestricted funds	
	2022 £	2022 £	2022 £	2022 £	2021 £
Donations and gifts	6,237	254,506	74,761	335,504	16,086

4 Charitable activities

	2022 £	2021 £
Staff costs	3,813	-
Charitable expenditure	-	84,502
	3,813	84,502
Grant funding of activities (see note 5)	-	20,000
Share of support costs (see note 6)	693	81
Share of governance costs (see note 6)	3,000	2,400
	7,506	84,502
Analysis by fund		
Unrestricted funds	7,506	22,481
Restricted funds	-	84,502

5 Grants payable

	2022 £	2021 £
Grants to institutions:		
ALIMA - international organisation	-	20,000

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Grants payable (Continued)

6 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Sundry expense	693	-	693	81
Accountancy fee	-	3,000	3,000	2,400
	<u>693</u>	<u>3,000</u>	<u>3,693</u>	<u>2,481</u>
Analysed between				
Charitable activities	<u>693</u>	<u>3,000</u>	<u>3,693</u>	<u>2,481</u>

Governance costs includes payments to the independent examiner of £2,250 plus VAT (2021: £2,700) for the independent examination.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year year.

Employment costs	2022	2021
	£	£
Other pension costs	3,813	-
	<u>3,813</u>	<u>-</u>

9 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Prepayments and accrued income	-	15,000
	<u>-</u>	<u>15,000</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,700	7,200
	<u>2,700</u>	<u>7,200</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Restricted funds

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

	Movement in funds		
	Balance at 1 January 2022	Incoming resources	Balance at 31 December 2022
	£	£	£
Seed funding for East Africa Office	-	74,761	74,761
	<u> </u>	<u> </u>	<u> </u>

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2022
	£	£	£
General awards for campaign	133,000	254,506	387,506
	<u> </u>	<u> </u>	<u> </u>
	<u>133,000</u>	<u>254,506</u>	<u>387,506</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	
Fund balances at 31 December 2022 are represented by:								
Current assets/(liabilities)	2,465	387,506	74,761	464,732	3,734	133,000	-	136,734
	<u>2,465</u>	<u>387,506</u>	<u>74,761</u>	<u>464,732</u>	<u>3,734</u>	<u>133,000</u>	<u>-</u>	<u>136,734</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

England & Wales - Charity number 1175796

Accounts

Charity registration number 1175796

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Y P Epin
Mr. A Booth
Ms N A M Blackwell

Charity number

1175796

Independent examiner

Robert Barry Perez
Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Principal address

9 Cloudesley Street
London
N1 0HU

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

ALIMA UK (The Alliance for International Medical Action UK) is a non-profit humanitarian organisation whose mandate is to provide medical and related programs to communities affected by conflicts, natural disasters and epidemic.

ALIMA UK is part of an international umbrella organisation, ALIMA, which carries out medical and humanitarian activities in 13 countries in Central and West Africa by providing free healthcare to some of the world's most disadvantaged populations. ALIMA and ALIMA UK's areas of intervention are mother and child health, emergency response in epidemic situations and field medical research. As such, all charity trustees are aware of the public benefit guidance and have exercised full awareness of their mission and full respect for ALIMA UK's constitution since its creation in 2017.

Achievements and performance

In 2021, almost 1.5 million people benefited from free, quality care in 13 countries thanks to ALIMA. If including public health activities (vaccinations, training mothers to use the MUAC bracelet for detecting acute malnutrition, etc.), three million people will have had access to care through ALIMA's actions.

In many cases, challenges were cumulative: ALIMA dealt with severe health issues amidst political instability, violence and armed conflict, the consequences of climate change, etc. Despite this, ALIMA's responses have been intensifying and becoming more complex, regardless of whether they were one-off interventions (emerging infectious diseases, Lassa fever) or chronic responses (acute malnutrition, Ebola virus disease). In some regions, ALIMA responded to emergencies combining all these diseases against the backdrop of the COVID-19 pandemic.

Key 2021 successes include:

- 236,528 patients *fully* vaccinated against Covid-19 (455,000 doses in total)
- 5,718 people were cared for during outbreaks of measles, cholera, Lassa fever, and Ebola
- 13,267 mental health consultations of all types* (up from 1,938 in 2020), mainly in conflict zones or areas affected by acute crises
- 295 medical facilities supported
- The year 2021 was marked by the completion of several research studies on acute malnutrition (OptiMA) and on emerging infectious diseases (PREVAC, LASCOPE). ALIMA was also involved in research projects with partners on the development of knowledge on emerging infectious diseases.
- 616,463 children under the age of 5 received medical care
- 116,168 children suffering from acute malnutrition were treated, including 22,361 hospitalisations
- 42,434 assisted childbirths
- 18 ongoing research projects
- 114,945 hospitalisations

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Examples of ALIMA projects carried out in 2021

EBOLA EMERGENCY IN GUINEA

Following the outbreak of a new case of Ebola Virus Disease in Forest Guinea in February 2021, ALIMA deployed emergency operations to the area to support health authorities in managing and limiting the spread of the epidemic. ALIMA supported the 2 treatment centres in the area, cared for 343 patients and trained 240 health personnel. ALIMA also provided medicine and medical equipment, including 5 Biosecure Emergency Care Units for Outbreaks (CUBEs).

OPENING OF THE SOUTH KORDOFAN PROJECT IN SUDAN

In August 2021, ALIMA's exploratory mission conducted in South Kordofan, Sudan, revealed an urgent need for maternal and reproductive healthcare for nearly 500,000 inhabitants. In November 2021, ALIMA set up a project to support the maternity ward of the Kadugli hospital to strengthen access to quality medical care for the host and displaced communities in the area and to support the medical treatment of obstetric emergencies. Within three months, ALIMA assisted over 557 deliveries, trained maternity staff and provided medical equipment to bring health structures up to standard necessary to protect against unnecessary loss of life and protect against infections.

NUTRITIONAL EMERGENCY IN NIGER AND NIGERIA

Niger and Nigeria faced an unprecedented nutritional crisis in 2021. ALIMA implemented 2 emergency projects in the cross-border zone in Dutsima (Nigeria) starting in February 2021 and in Aguié (Niger) starting in October 2021. Within this framework, the teams carried out over 10,000 paediatric consultations in Niger and treated 3,500 children suffering from severe acute malnutrition, including 500 complicated cases in hospital. The teams also trained local staff and mothers in the use of the MUAC for Mothers bracelet, which screens for acute malnutrition in children under five.

DISPLACED POPULATION EMERGENCY IN THE DRC

Between September and October, numerous clashes led to the displacement of nearly 121,284 people who were hosted and cared for by ALIMA in the health zones of Kilo and Mangala. In December, ALIMA intervened in the Bambu health zone in Lalo to provide emergency medical care to the host and displaced communities affected by the conflict. ALIMA conducted 4,445 curative consultations, treating 2,374 displaced persons and 2,071 persons from host communities.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a suitable level. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Any reserves are carried forward to the following year's fiscal year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Future ALIMA UK Plans

During 2021 ALIMA continued its expansion not only delivering medical programmes in new countries and reaching new at-risk communities, it also worked to further establish ALIMA UK.

While the charity has been officially registered in the UK since 2017, work had not begun to strategically and systematically fundraise or partner within the UK. 2021 marked an official consultation (conducted from Paris) to understand the potential for support from within the UK and how a UK office could further support at-risk communities overseas. A new, permanent, UK Head of Development is now in post (as of mid-2022) and is working to expand the board of trustees and initiate UK collaborations with philanthropists and other partners such as those in research and capacity building from within the UK. During 2021 ALIMA had already worked with a handful of UK donors to support ALIMA's Launch in East Africa and the three pillars of ALIMA's recent fundraising campaign: research and innovation, emergency response, and humanitarian talent (capacity building). From 2023 ALIMA hopes to become more active within the UK, using UK networks and partnerships, to protect more at-risk communities overseas.

Structure, governance and management

ALIMA UK is registered as a Charitable Incorporated Organisation under the 2011 Charities Act and was incorporated on 17 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Y P Epin

Mr. A Booth

Mr. N Mounard

(Resigned 25 November 2021)

Ms N A M Blackwell

Mr. A Augier

(Resigned 5 March 2021)

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. From the end of 2022, and following the recruitment of a UK Head of Development, work will begin to strategically expand the board of trustees in order to support the growth of ALIMA UK.

The trustees' report was approved by the Board of Trustees.

Mr S Y P Epin

Trustee

Dated: 28 October 2022

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

I report to the trustees on my examination of the financial statements of The Alliance for International Medical Action UK (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Robert Barry Perez
Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated: 28 October 2022

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Designated funds	Restricted funds	Total	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £
<u>Income from:</u>						
Donations and legacies	3	16,086	-	-	16,086	218,075
<u>Expenditure on:</u>						
Charitable activities	4	22,481	-	84,502	106,983	2,454
Net (outgoing)/incoming resources before transfers						
		(6,395)	-	(84,502)	(90,897)	215,621
Transfers between funds		(84,502)	-	84,502	-	-
Net (expenditure)/income for the year/ Net movement in funds						
		(90,897)	-	-	(90,897)	215,621
Fund balances at 1 January 2021		94,631	133,000	-	227,631	12,010
Fund balances at 31 December 2021		3,734	133,000	-	136,734	227,631

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

All income and expenditure derive from continuing activities.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	9	15,000		-	
Cash at bank and in hand		128,934		232,431	
		<u>143,934</u>		<u>232,431</u>	
Creditors: amounts falling due within one year	10	<u>(7,200)</u>		<u>(4,800)</u>	
Net current assets			<u>136,734</u>		<u>227,631</u>
Income funds					
Designated funds	10	133,000		133,000	
Other unrestricted funds		3,734		94,631	
		<u>136,734</u>		<u>227,631</u>	

The financial statements were approved by the Trustees on 28 October 2022

Mr S Y P Epin
Trustee

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

1 Accounting policies

Charity information

The Alliance for International Medical Action UK is registered in England and Wales. The principal address is 9 Cloudesley Street N1 0HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The UK economy is currently facing unprecedented uncertainty about the impact of the COVID-19 pandemic, together with the extent and duration of social distancing measures imposed by the UK Government. The directors have foreseen the challenges in the coming months and considered carefully the potential impact of these matters. In taking into account available cash resources (including access to existing financing facilities) and the extent of support provided by the UK Government announced as of the date of signing these financial statements, the trustees have continued to adopt the going concern basis of accounting.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

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 are allocated on the portion of the asset's use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

Unrestricted funds	Unrestricted funds
2021	2020
£	£
16,086	218,075
<u>16,086</u>	<u>218,075</u>

4 Charitable activities

	2021	2020
	£	£
Charitable expenditure	84,502	-
Grant funding of activities (see note 5)	20,000	-
Share of support costs (see note 6)	81	54
Share of governance costs (see note 6)	2,400	2,400
	<u>106,983</u>	<u>2,454</u>
Analysis by fund		
Unrestricted funds	22,481	2,454
Restricted funds	84,502	-
	<u>106,983</u>	<u>2,454</u>

5 Grants payable

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Grants to institutions:		
ALIMA - international organisation	20,000	-
	<u>20,000</u>	<u>-</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Sundry expense	81	-	81	54
Accountancy fee	-	2,400	2,400	2,400
	<u>81</u>	<u>2,400</u>	<u>2,481</u>	<u>2,454</u>
Analysed between Charitable activities	<u>81</u>	<u>2,400</u>	<u>2,481</u>	<u>2,454</u>

Governance costs includes payments to the independent examiner of £2,000 plus VAT for the independent examination.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year.

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	15,000	-
	<u>15,000</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	7,200	4,800
	<u>7,200</u>	<u>4,800</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021 £	Movement in funds Incoming resources £	Balance at 31 December 2021 £
General awards	133,000	-	133,000
	<u>133,000</u>	<u>-</u>	<u>133,000</u>

12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Current assets/(liabilities)	3,734	133,000	136,734	74,631	153,000	227,631
	<u>3,734</u>	<u>133,000</u>	<u>136,734</u>	<u>74,631</u>	<u>153,000</u>	<u>227,631</u>

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

England & Wales - Charity number 1175796

Accounts

Charity Registration No. 1175796

**THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Y P Epin
Mr. A Booth
Mr. N Mounard
Ms N A M Blackwell
Mr. A Augier

Charity number

1175796

Independent examiner

Robert Barry Perez
Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Principal address

9 Cloudesley Street
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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

ALIMA UK (The Alliance for International Medical Action UK) is a non-profit humanitarian organisation whose mandate is to provide medical and related programs to communities affected by conflicts, natural disasters and epidemic.

ALIMA UK is part of an international umbrella organisation, ALIMA, which carries out medical and humanitarian activities in 11 countries in Central and West Africa by providing free healthcare to some of the world's most disadvantaged populations. ALIMA and ALIMA UK's areas of intervention are mother and child health, emergency response in epidemic situations and field medical research. As such, all charity trustees are aware of the public benefit guidance and have exercised full awareness of their mission and full respect for ALIMA UK's constitution since its creation in 2017.

Achievements and performance

In 2020, ALIMA has to weather the difficulties created by the Covid-19 situation, on top of their regular humanitarian projects.

Main projects in 2020 were:

- Opening of a new desk in Kenya, sponsored by a large family office that was first contacted by ALIMA UK and granted us with their continuous support
- Ongoing action Ebola in DRC
- Fighting the Lassa fever outbreak in Nigeria
- Fighting children malnutrition in Chad

At our organisation level, ALIMA launched the ALIMA foundation, that will help to accelerate funds sourcing through various fundraising initiatives.

Future plans

In 2020, ALIMA's unique model has once again demonstrated its effectiveness: 1,000 COVID-19 hospital beds deployed in 3 months, 2 new research projects, and 5,000 health care workers trained while maintaining its 45 emergency projects in 12 countries. ALIMA UK progressed on our journey to recruit UK-based ambassadors for our fundraising campaigns and developed its relationships with donors, who have shown a strong support for ALIMA's mission in Africa and the opening of a regional office based in Nairobi.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Any reserves are carried forward to the following year's fiscal year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

ALIMA UK is registered as a Charitable Incorporated Organisation under the 2011 Charities Act and was incorporated on 17 November 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Y P Epin
Mr. A Booth
Mr. N Mounard
Ms N A M Blackwell
Mr. A Augier

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees.

The trustees' report was approved by the Board of Trustees.

Mr S Y P Epin

Trustee

Dated: 23 December 2021

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

I report to the trustees on my examination of the financial statements of The Alliance for International Medical Action UK (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Robert Barry Perez
Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated: 23 December 2021

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Total 2019 £
<u>Income from:</u>			
Donations and legacies	3	218,075	10,133
Investments	4	-	1
Total income		<u>218,075</u>	<u>10,134</u>
<u>Expenditure on:</u>			
Charitable activities	5	<u>2,454</u>	<u>2,418</u>
Net income for the year/ Net movement in funds		215,621	7,716
Fund balances at 1 January 2020		<u>12,010</u>	<u>4,294</u>
Fund balances at 31 December 2020		<u><u>227,631</u></u>	<u><u>12,010</u></u>

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

All income and expenditure derive from continuing activities.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		232,431		16,810	
Creditors: amounts falling due within one year	9	<u>(4,800)</u>		<u>(4,800)</u>	
Net current assets			<u>227,631</u>		<u>12,010</u>
Income funds					
Unrestricted funds			<u>227,631</u>		<u>12,010</u>
			<u>227,631</u>		<u>12,010</u>

The financial statements were approved by the Trustees on 23 December 2021

Mr S Y P Epin
Trustee

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Alliance for International Medical Action UK is registered in England and Wales. The principal address is 9 Cloudesley Street N1 0HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The UK economy is currently facing unprecedented uncertainty about the impact of the COVID-19 pandemic, together with the extent and duration of social distancing measures imposed by the UK Government. The directors have foreseen the challenges in the coming months and considered carefully the potential impact of these matters. In taking into account available cash resources (including access to existing financing facilities) and the extent of support provided by the UK Government announced as of the date of signing these financial statements, the trustees have continued to adopt the going concern basis of accounting.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 are allocated on the portion of the asset's use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	218,075	10,133
	<u>218,075</u>	<u>10,133</u>

4 Investments

	Total	Total
	2020	2019
	£	£
Interest receivable	-	1
	<u>-</u>	<u>1</u>

5 Charitable expenditures

	2020	2019
	£	£
Share of support costs (see note 6)	54	18
Share of governance costs (see note 6)	2,400	2,400
	<u>2,454</u>	<u>2,418</u>

6 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Sundry expense	54	-	54	18
Accountancy fee	-	2,400	2,400	2,400
	<u>54</u>	<u>2,400</u>	<u>2,454</u>	<u>2,418</u>
Analysed between Charitable activities	<u>54</u>	<u>2,400</u>	<u>2,454</u>	<u>2,418</u>

Governance costs includes payments to the independent examiner of £2,000 plus VAT for the independent examination.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year.

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	4,800	4,800
	<u>4,800</u>	<u>4,800</u>