

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
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 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		218,075	10,134
<u>Expenditure on:</u>			
Charitable activities	5	2,454	2,418
Net income for the year/ Net movement in funds		215,621	7,716
Fund balances at 1 January 2020		12,010	4,294
Fund balances at 31 December 2020		227,631	12,010

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.

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

4 Investments

	Total	Total
	2020	2019
	£	£
Interest receivable	-	1

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
	2,454	2,418

6 Support costs

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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> </u>	<u> </u>