

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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

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			136,734		227,631
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
	£	£
Donations and gifts	16,086	218,075

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
	106,983	2,454
Analysis by fund		
Unrestricted funds	22,481	2,454
Restricted funds	84,502	-
	106,983	2,454

5 Grants payable

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
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 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>