

**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

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**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

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# THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

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# THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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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

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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

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#### 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

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#### **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

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#### **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

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#### **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

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

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 £	£
<b>Current assets</b>					
Debtors	9	-		15,000	
Cash at bank and in hand		467,432		128,934	
		<u>467,432</u>		<u>143,934</u>	
<b>Creditors: amounts falling due within one year</b>	10	(2,700)		(7,200)	
Net current assets			464,732		136,734
<b>Income funds</b>					
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

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#### 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

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#### 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
<b>Analysis by fund</b>		
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**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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.

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

**9 Debtors**

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

**10 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<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

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#### 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:

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

#### 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:

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

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>