

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	(Appointed 4 December 2023)
	Mr H Leblanc	(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

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
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	-

5 Expenditure on raising funds

	Designated funds 2023 £	Designated funds 2022 £
Fundraising and publicity		
Staff costs	27,498	-

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>

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>

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
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>