

Charity registration number 1175796 (England and Wales)

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Epin
A Booth
E Williams (Chair)
H Leblanc

Charity number (England and Wales)

1175796

Principal address

124 City Road
London
EC1V 2NX

Independent examiner

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

Bankers

Barclays Bank PLC
Leicester
Leicestershire
LE87 2BB

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

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

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

ALIMA

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

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

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

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

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

A unique alliance

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

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

Achievements and performance

ALIMA's Work in 2024

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

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

OVERVIEW OF ALIMA'S ACTION

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

IMPACT

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

2024 Highlights by Theme

Emergency response

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

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

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

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

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

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

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

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

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Research and innovation

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

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

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

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

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

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

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

Capacity Building

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

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

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

How UK Donors and other Partners Support ALIMA's Work

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

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

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

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

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

Kenya Operations

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Supporting Sudanese Refugees on the Chad/Sudan border

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

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

CASE STUDY: A spotlight on Zabout camp

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

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

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

ALIMA UK's work in 2024

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

Fundraising for ALIMA's humanitarian programmes

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

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Sharing ALIMA's Expertise across the UK

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

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

Delivering and developing a robust and well-governed charity

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

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

Financial Review

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

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

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

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

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

S Epin

A Booth

E Williams (Chair)

H Leblanc

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

Staff during the year

Sophie Hurndall – Head of UK Development

Katherine Leach – Senior Trusts and Partnerships Manager

Christine Chetwood – Senior Operations and Finance Officer (joined June 2024)

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



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

E Williams (Chair)

Trustee

21/10/2025

Date:

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

Responsibilities and basis of report

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

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

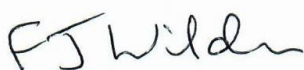
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Frances Wilde FCCA DChA

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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



[Em.m.a.Williams.Oct21,2025.15:00 GMT+2](#)

E Williams (Chair)

Trustee

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

4 Income from charitable activities

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

5 Income from investments

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

6 Expenditure on raising funds

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

7 Expenditure on charitable activities

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

8 Grants payable

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

9 Support costs allocated to activities

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

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

10 Net movement in funds

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

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

12 Employees (Continued)

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

13 Taxation

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

14 Tangible fixed assets

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

15 Debtors

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

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

16 Creditors: amounts falling due within one year

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

17 Retirement benefit schemes

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

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

18 Restricted funds

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

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

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

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Unrestricted funds

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

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

20 Analysis of net assets between funds

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

21 Related party transactions

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






2025 accounts AFR001 1710v1

Final Audit Report

2025-10-21

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