

AIMS Financial Statements 2022-2023

Auto Immune and Multiple Sclerosis (A.I.M.S)
For the year ended 5 April 2023

Contents

- 3 Financial Statements
- 4 Trustees Report
- 6 Independent Examiner's Report
- 7 Statement of Financial Activities
- 9 Balance Sheet
- 10 Notes to the Financial Statements

Financial Statements

Auto Immune and Multiple Sclerosis (A.I.M.S) For the year ended 5 April 2023

Charity Number

1177907

Registered Office

48 River View

Tarleton

Preston

Lancashire

PR4 6EQ

Governing Document

The charity was set up as a Charitable Incorporated Organisation under a governing document registered on 11th April 2018.

Contact

Mrs Alison Coates

Trustees

- Alison Coates
- James Coates
- Rebecca White
- Laura Robb
- Preeti Jaswal
- Damien Scott
- Janet Voyce (Resigned)
- Adrian Berkeley (Resigned)
- Catherine Rogers
- Samantha MacKenzie

Bankers

The Co-Operative Bank

1 Balloon Street

Manchester

M60 4EP

Independent Examiner

Amanda Watt

Trustees Report

Auto Immune and Multiple Sclerosis (A.I.M.S)

For the year ended 5 April 2023

The trustees present their annual report and the financial statements for the year ended 5th April 2023

Governing Instrument

The charity was set up as a charitable incorporated organisation under a governing document registered on 11th April 2018

Risk Assessment

The charity has reviewed, and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to future funding income, new avenues are being explored on a regular basis, including raising awareness of the charity's profile to the general public.

Objectives and Public Benefit

The charity is set up to preserve and protect the health of patients suffering from MS and Autoimmune disease in the UK by providing and assisting in the provision of signposting, advice, support services and grants with particular emphasis (but not by way of limitation) on those seeking HSCT (Haematopoietic Stem Cell Transplant).

Results for the year

The results for the year are set out on page 6.

Review of the Year

- **Peer Support Project** - We launched this service last spring, initially training our trustees to deliver the calls, and later recruiting HSCT veterans and training them to deliver the calls too. This initiative has been a great success, with excellent feedback from service users.
- **StarMS** - is a UK trial to compare HSCT against high efficacy DMTs. The trial will take place across 19 centres across the UK and AIMS has been working closely with the StarMS team to publicise and recruit candidates. To this end, AIMS sent 6,000 leaflets detailing HSCT and StarMS to UK neurological centres and continues to host monthly round table meetings with the StarMS team and MS charities.
- **Grants** - We have continued to award grants every quarter. The advent of the StarMS trial means that there will be more patients being treated in the UK who will need our support, and we will be taking this into account when we review our maximum grant policy. We will continue to award travel grants to patients being treated in Mexico but have paused grants to patients opting to be treated in Russia, due to the Russia / Ukraine crisis, and government advice of travel to Russia.
- **Disabled Facility Grants** - We are really proud to have been instrumental to a change to the wording of the 'Disabled Facilities Grants' criteria, so that it now specifically includes air conditioning for people with MS affected by the heat
- **AIMS 5th Birthday** - To mark the occasion of our 5th birthday, we are planning an autumn celebration event in Sheffield in 2023 to thank our supporters and members. We are looking forward to celebrating our success with the people who have made it happen.

Future of the charity

Our objectives for the charity's growth include:

- To continue the growth of our Peer Support Project, which has allowed us to support MS patients from across the world, and to develop other projects including continuing Peer Support calls and advice regarding Hospital appointments where applicable. We plan to expand this service to include a patient advocacy service for patients who wish to discuss HSCT at a neurology appointment – cognitive function can be severely impacted by MS, and our research has confirmed that many patients would value having an AIMS advocate with them at appointments, to ask the right questions and record outcomes.
- To maintain the awarding of grants and ensure sustainability over the long term, primarily by fundraising. Covid-19 prevented us from hosting fundraising events on the scale that we would have liked, and we plan to expand in this area in the coming months. We aim to host an international HSCT for MS conference to link practitioners, patients, and other interested parties – this has not been done in the UK before.
- To seek, apply for and obtain further grants applicable to developing and sustaining new and existing Projects which will be kept separately to the provision of funds for support and travel grants for HSCT.

- To maximise our fundraising efforts and maintain and expand our relationship with the facilities who treat MS patients with HSCT, and the MS Society, MS Trust, and other organisations (such as the Scottish HSCT Network) raising awareness of this treatment for people with MS and Autoimmune conditions. To build new relationships with relevant organisations and key people.
- To grow as an organisation by recruiting more trustees with specific skills to aid the charity, as well as volunteers. We also aim to begin to employ staff to support the operational side of the charity.
- To invest a proportion of our general reserves, to generate a return that can help us to develop additional products and services.

Reserves Policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between expenditure and receiving income from fundraising and donations. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves.

The trustees therefore consider that the ideal level of reserves as at 5th April 2023 would be £18,000. On 5th April 2023 the general reserves were £54,047

Alison Coates

Alison Coates (Secretary)
On behalf of the Charity

Date

Independent Examiner's Report

Auto Immune and Multiple Sclerosis (A.I.M.S)

For the year ended 5 April 2023

I report to the trustees on my examination of the accounts of the charity for the period ended 5th April 2023

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

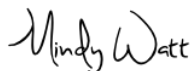
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I can confirm that no material 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 Trust as required by section 130 of the Act; or**
2. **the accounts do not accord with those records; or**
3. **the accounts 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 accounts to be reached.



Amanda Watt

Independent Examiner

Date

28 HAVILLANDS PLACE, WYE, ASHFORD, TN25 5GJ

Statement of Financial Activities

Auto Immune and Multiple Sclerosis (A.I.M.S)

For the year ended 5 April 2023

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	2022
Income				
Donations & Legacies	19,012	-	19,012	6,824
Grants ¹	-	-	-	10,000
Other Trading Activities ²	280	-	280	594
Fundraising Events ³	185	-	185	9,289
Total Income	19,477	-	19,477	26,706
Expenditure				
Charitable Activities				
Grants to UK Individuals ⁴	10,898	-	10,898	7,115
Peer Support Project ⁵	150	7,269	7,419	2,688
Operating Expenses				
Bank Fees	-	-	-	5
Audit & Accountancy fees	100	-	100	100
IT Software and Consumables	917	-	917	132
General Expenses	53	-	53	30
Insurance	274	-	274	274
Legal Expenses	40	-	40	-
Postage, Freight & Courier	197	-	197	284
Printing & Stationery	-	-	-	69
Professional fees	1,256	-	1,256	52
Purchase Of Merchandise Stock	170	-	170	3,206
Subscriptions	98	-	98	97
Trustee meetings	1,645	-	1,645	-
Website costs	-	-	-	453
Total Operating Expenses	4,751	-	4,751	4,702
Total Charitable Activities	15,799	7,269	23,069	14,505
Raising Funds				
Card Processing fees	84	-	84	62
Just Giving Monthly Fee	216	-	216	216
Total Raising Funds	300	-	300	278
Total Expenditure	16,100	7,269	23,369	14,783
Gross Profit	3,377	(7,269)	(3,892)	11,923
Administrative Costs				
Consulting	600	-	600	-
Travel - National	72	-	72	-
Total Administrative Costs	672	-	672	-

Statement of Financial Activities

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	2022
Net funds	2,705	(7,269)	(4,564)	11,923
Total Funds for the period	2,705	(7,269)	(4,564)	11,923

1. Grants

In July 2021 we secured a grant from the National Lottery to launch our Peer Support project offering free peer support calls to patients seeking information on HSCT. This funding was extended to December 2022 to enable us to complete setting up the IT infrastructure and recruit and train consultants. This service has been operating since January 2023 as business as usual with funds from our unrestricted reserves (normal operating expenses)

2. Other Trading Activities

We started selling AIMS branded products on our website in November 2021. We added the Neutropenic Cookbook to our product range in April 2023

3. Fundraising Events

We held a raffle in December 2022 to win a copy of Dr Richard Burt's book 'Everyday Miracles'

4. Grants to UK Individuals

Mexico - 13 grants totalling £10,031
 Russia - 0 grants
 UK - 3 grants totalling £867
 In 2022 we paid grants to 12 UK individuals

5. Peer Support Project

This represents total expenditure for the year. Restricted funds represent the total paid from the remaining lottery grant and the unrestricted figure represents ongoing payments to Peer Support Consultants from January 2023 from charity reserves (normal operating expenses)

Balance Sheet

Auto Immune and Multiple Sclerosis (A.I.M.S)

As at 5 April 2023

	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL FUNDS	5 APR 2022
Current Assets				
Cash at bank and in hand	113	53,992	54,104	58,669
Historical Adjustment ¹	-	(57)	(57)	(57)
Tracking Transfers ²	9,219	(9,219)	-	-
Total Current Assets	9,332	44,716	54,047	58,612
Net Current Assets (Liabilities)	9,332	44,716	54,047	58,612
Total Assets less Current Liabilities	9,332	44,716	54,047	58,612
Total Net Assets	9,332	44,716	54,047	58,612
Capital and Reserves				
Current Year Earnings	(7,269)	2,705	(4,564)	11,923
Retained Earnings				
Retained Earnings	16,601	42,010	58,612	46,688
Total Retained Earnings	16,601	42,010	58,612	46,688
The Funds Of The Charity	9,332	44,716	54,047	58,612

1. Historic Adjustment

Full reconciliation of all bank account transactions since 31st March 2021 has created an historic adjustment of £57 relating to the credit balance in the PayPal account as of 5th April 2021 that was not included in the 2020-2021 financial year's balance sheet and therefore represents an understatement of cash at bank and in hand

2. Tracking Transfers

We made the decision to restrict the use of donations to fund travel grants and to use revenue from fundraising events to fund operational costs. The movement represents recoding of funds received from Just Giving from restricted income to unrestricted income

Notes to the Financial Statements

Auto Immune and Multiple Sclerosis (A.I.M.S)

For the year ended 5 April 2023

Accounting Policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 FRSI 02). The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the charity are also unrestricted.

Restricted funds are funds received which are subject to specific conditions imposed by the donors.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law.

Income from Charitable Activities

Income from charitable activities is accounted for when receivable by the charity to the extent that the amount is expected to be received.

Income from investments

Interest is accounted for when received. Tax recoverable on such income is recognised in the same accounting year.

Expenditure - Charitable activities

This includes all costs relating to the activities of the charity and those activities that whilst are fundraising in nature, are also relating to the objects of the charity.

The management and administration of the charity is carried out by the trustees.

Tangible Fixed Assets and Depreciation Fixtures, fittings and office equipment

Assets used within the charity are currently owned by the trustees personally. New equipment with a purchase price of £1000 or less are written off when the asset is acquired.

Current Assets

Amounts owing to the charity at 5th April 2021 are shown as debtors less provision for amounts that may prove uncollectible.

Value Added Tax

The charity is not registered for VAT. Any tax that is paid on the supply of goods and services is charged with the appropriate expense to "Expenditure On".

Reserves Policy

The trustees intend to ensure that there are sufficient reserves to cover the running costs of the charity for a period of approximately 12 months at any one time

Investment Policy

Much of the income of the charity is irregular and uncertain, hence the need to keep funds readily available, therefore the charity invests surplus funds in short term cash deposits with banks or building societies.