

AIMS Annual Financial Statements 2024-2025

Auto Immune and Multiple Sclerosis (A.I.M.S)
For the year ended 5 April 2025

Contents

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

Financial Statements

Auto Immune and Multiple Sclerosis (A.I.M.S) For the year ended 5 April 2025

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	Rebecca White (Resigned)
James Coates	Janet Voyce (Resigned)
Laura Robb	Catherine Rogers (Resigned)
Dr Alexander Parker	Samantha MacKenzie (Resigned)
Rebecca Doughty	Preeti Jaswal (Resigned)
Reema Sandhu	
Paul Harvey	
Damien Scott	

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 2025

The trustees present their annual report and the financial statements for the year ended 5th April 2025

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 7.

Review of the Year

- **Peer Support Project** - We launched this service in 2022, 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. We plan to extend the service to offer patient advocacy over the next 12 months.
- **Grants** - We have continued to award grants every quarter. We 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.
- **Star MS Trial** - Recruitment for the trial completed in November 2024. A total of 94 patients were recruited and the study results are expected in 2027.
- **Trustees** - sadly several Trustees left the Board during 2024/25. We recruited 4 new Trustees who all joined the Board w.e.f 1st January 2025.

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.
- 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 2025 would be £18,000. On 5th April 2025 the general reserves were £43,876.75.

Alison Coates _____

Alison Coates (Secretary) **Date**
On behalf of the Charity

Independent Examiner's Report

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

For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of the charity for the period ended 5th April 2025

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 2025

	2025	2024
Income		
Donations & Legacies	10,369.45	6,719.48
Grants	-	2,000.00
Other Trading Activities	8.99	665.55
Interest Income	310.60	-
Fundraising Events	-	28,912.84
Cookbook	27.38	41.90
Total Income	10,716.42	38,339.77
Expenditure		
Charitable Activities		
Grants to UK Individuals ¹	7,070.00	7,975.00
Peer Support Project	875.00	1,075.00
Operating Expenses	3,464.64	2,532.81
Cookbook Postage	(3.70)	-
Total Charitable Activities	11,405.94	11,582.81
Fundraising Event Costs	81.00	34,763.87
Raising Funds	223.61	696.10
Total Expenditure	11,710.55	47,042.78
Gross Profit	(994.13)	(8,703.01)
Administrative Costs		
Travel - National	473.58	-
Total Administrative Costs	473.58	-
Net funds	(1,467.71)	(8,703.01)
Total Funds for the period	(1,467.71)	(8,703.01)

1. Grant Payments

Mexico £6400

Russia £0

UK £770

Total £7070

In 2025 we paid grants to 10 UK individuals

In 2024 we paid grants to 16 UK individuals

Balance Sheet

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

As at 5 April 2025

	5 APR 2025	5 APR 2024
Current Assets		
Cash at bank and in hand		
AIMS	24,624.71	45,380.94
GBP PayPal	112.84	20.52
AIMS - 95 DAY	20,310.60	-
Total Cash at bank and in hand	45,048.15	45,401.46
Total Current Assets	45,048.15	45,401.46
Creditors: amounts falling due within one year		
Accounts Payable	1,114.40	-
Historical Adjustment	57.00	57.00
Total Creditors: amounts falling due within one year	1,171.40	57.00
Net Current Assets (Liabilities)	43,876.75	45,344.46
Total Assets less Current Liabilities	43,876.75	45,344.46
Net Assets	43,876.75	45,344.46
Capital and Reserves		
Current Year Earnings	(1,467.71)	(8,703.01)
Retained Earnings		
Retained Earnings	45,344.46	54,047.47
Total Retained Earnings	45,344.46	54,047.47
Total Capital and Reserves	43,876.75	45,344.46

Notes to the Financial Statements

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

For the year ended 5 April 2025

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.