THE INTERNATIONAL ALLIANCE OF ALS / MND ASSOCIATIONS

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

September 2026

Dear Sirs

THE INTERNATIONAL ALLIANCE OF ALS / MND ASSOCIATIONS
INDEPENDENT EXAMINATION FOR THE YEAR ENDED 30 JUNE 2026

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 30 June 2026 ("the period"), in accordance with the Charities Act 2011 requirements.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

REPRESENTATION

1 We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework [FRS 102 and the FRS 102 Charity SORP].
We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the period.

2 We confirm that all necessary accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other relevant records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you.
We have provided any additional information that you have requested for the purposes of your independent examination.

3 We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

4 We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

5 We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

6 We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

7 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework [FRS102 and the FRS102 Charity SORP].

8 We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

9 We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out within Appendix 1 are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

10 We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework [FRS102 and the FRS102 Charity SORP].

10.2 We confirm that we have provided a complete list of such relationships and transactions including close family members.

11 We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

12 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements

13 We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

14 We have disclosed to you all (if any) instances of non-compliance or suspected non-compliance with laws and regulations, whose effects should be considered when preparing the financial statements, together with the actual or contingent consequences which may arise therefrom.

Other than these matters, we are not aware of any actual or possible instances of non-compliance with laws or regulations whose effects should be considered when preparing financial statements of the charity.

15 We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

We have disclosed to you all (if any) deficiencies in internal control of which we are aware.

16 We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

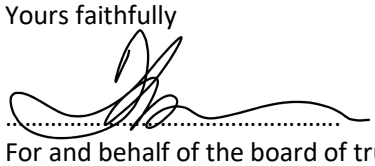
17 We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements are due to be approved.

18 We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

19 We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

20 We confirm that we are not aware of any matters of material significance that should be reported to regulators.

Yours faithfully



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For and behalf of the board of trustees

Trustee name Tammy Moore

Date September 28, 2026

Appendix 1

Party	Relationship	Nature of transaction
Tammy Moore	Trustee/Chair	Donations
Yohei Yomada	Trustee	Registration Fees
Marcela Santos	Trustee	None
Jennifer Bedford	Trustee	None
Clare Sullivan	Trustee	None
Riccardo Zuccarino	Trustee	Refund of registration fees
Evy Reviers	Trustee	Donations
Mary Ellen Bench	Trustee	Donations
Pablo Aquino	Trustee	None
Nina Riffath Barakzai	Trustee	None
Valeria Gerbino	Trustee	None
Jennifer Helen Hjelle	Trustee	Donations
Calaneet Hadassah Balas	Trustee during the year	None
Angela Harris	Trustee during the year	None
Catherine Cummings	CEO	Expenditure reimbursements
Alexander Moore	Tammy Moore - Close family	None
Satsuki Yamada	Yohei Yomada - Close family	None
Aoi Yamada	Yohei Yomada - Close family	None
Yuma Yamada	Yohei Yomada - Close family	None
Kanna Yamada	Yohei Yomada - Close family	None
Stephen Lee Rolph	Jennifer Bedford - Close family	None
Corin Oscar Rolph	Jennifer Bedford - Close family	None
Jacob Hogan	Clare Sullivan - Close family	None
Caleb Hogan	Clare Sullivan - Close family	None
Alessandra Bennicelli	Riccardo Zuccarino - Close family	None
Beatrice Zuccarino	Riccardo Zuccarino - Close family	None
Edoardo Zuccarino	Riccardo Zuccarino - Close family	None
Wim Vanlangenaker	Evy Reviers - Close family	None
Skye Vanlangenaker	Evy Reviers - Close family	None
Jean-Marc Schmied	Mary Ellen Bench - Close family	None
Mathieu Nicolas Schmied	Mary Ellen Bench - Close family	None

Diana Piotto	Mary Ellen Bench - Close family	None
John Peter Schmied	Mary Ellen Bench - Close family	None
Luz Teresa García Neyra	Pablo Aquino - Close family	None
Laura Sibilina Mabres	Pablo Aquino - Close family	None
Nasir Yusaf Barakzai	Nina Riffath Barakzai - Close family	None
Idries Barakzai	Nina Riffath Barakzai - Close family	None
Alia Barakzai	Nina Riffath Barakzai - Close family	None
Dr Shanee F Martin	Nina Riffath Barakzai - Close family	None
L Sabra Mannan	Nina Riffath Barakzai - Close family	None
Omar Ahmed	Nina Riffath Barakzai - Close family	None
Massimo Gerbino	Valeria Gerbino - Close family	None
Rosetta Presta	Valeria Gerbino - Close family	None
Eliana Gerbino	Valeria Gerbino - Close family	None
Brette Hjelle	Jennifer Helen Hjelle - Close family	None
Jackie Spano	Jennifer Helen Hjelle - Close family	None
Steve Barrie	Jennifer Helen Hjelle - Close family	None
Michael Barrie	Jennifer Helen Hjelle - Close family	None
Joan Barrie-Daigle	Jennifer Helen Hjelle - Close family	None
Ann Schull	Jennifer Helen Hjelle - Close family	None
David Neumann	Calaneet Hadassah Balas - Close family	None