Company registration number 3739783 Charity registration number 1079504

The International Alliance of ALS/MND Associations

Directors' Report and Financial

Statements for the year ended 30 June 2026

THE INTERNATIONAL ALLIANCE OF ALS/MND ASSOCIATIONS

Reference and Administrative details

The International Alliance of ALS/MND Associations is a company limited by guarantee and a registered charity governed by its memorandum and Articles of Association. The Directors of the charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Directors. Day to day management of the charity is undertaken by Catherine Cummings.

Company registration number: 3739783 Charity registration number: 1079504

Directors

Tammy Moore (appointed 2024) - Chair
Marcela Santos (appointed 2021)
Yohei Yamada (appointed 2023)
Mary Ellen Bench (appointed 2024)
Jennifer Bedford (appointed 2025)
Evy Reviers (appointed 2025)
Clare Sullivan (appointed 2025)
Riccardo Zuccarino (appointed 2025)
Pablo Aquino (appointed 2026)
Jennifer Hjelle (appointed 2026)
Valeria Gerbino (appointed 2026)
Nina Barakzai (appointed 2026) - Treasurer

Following the election to a three year term as Chair, the Chair's term of office is not included within the maximum trustee completement of "11" as noted on page 7. A special resolution will therefore be brought to the next AGM to provide formal clarification of this position.

The role of Treasurer requires appropriate financial expertise and oversight capability. As no existing Board member met the relevant requirements or indicated willingness to undertake the role, the Board agreed to co-opt Nina Barakzai, who is qualified as a solicitor in England and as an accountant (CPA)

Principal and Registered Office

Francis Crick House
6 Summerhouse Road
Moulton Park
Northampton
NN3 6BJ

Professional Advisers

Independent Examiner	Dunkley's Accountants Woodlands Grange Woodlands Lane Bradley Stoke BS32 4JY
Solicitor	Bates Wells Brathwaite 10 Queen Street Place London EC4R 1BE
Bankers	Lloyds Bank PLC 2 George Row Northampton, NN1 1DJ

Directors' Report
For the Year Ended 30 June 2026

The Directors present their report together with the financial statements for the year ended 30 June 2026. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice Accounting and Reporting by Charities.

Objectives

The International Alliance of ALS/MND Associations (the Alliance) is the lead body for organisations and associations representing people living with Motor Neurone Disease (MND), also known as Amyotrophic Lateral Sclerosis (ALS).

Member organisations and associations provide direct support and services for people living with the disease including Care, Research, Advocacy and Public Policy, and Education.

Our VISION is a World Free of ALS/MND and we will achieve this through our aspiration of global collaboration.

The Alliance serves the global ALS/MND community to accelerate outcomes in the fundamental rights of people affected by ALS/MND.

Our strategic priorities are:

- Bring focus to Quality of Life for people living with ALS/MND and their community
- Include under-represented communities
- Increase awareness of ALS/MND
- Facilitate Research Coordination
- Leverage capacity
- Grow the Community

Achievements

The Alliance continues to find the balance between allocation of our limited resources and maximizing services to the ALS/MND community. We are an enabler of global collaboration on ALS/MND for Care, Research, Advocacy and Public Policy and Education.

Our goals for the year included

- Systematically identify and document the top Quality of Life priorities of people living with ALS/MND (PALS) and their caregivers (CALS) through a combination of applying the Alliance's Patient Needs matrix and the Health Literacy Map. Use these insights to inform all initiatives aimed at improving outcomes for the ALS/MND community.
- Increase (from a baseline) in the number of under-represented communities engaged in Alliance events, other activities and governance.
- Increase global awareness of ALS/MND and the Alliance by delivering posters, publications, and attend in-person conferences and virtual meetings in addition to our own.
- Equip member associations with tools and advocacy training
- Increase active participation at the Alliance Meeting and APF by including new attendees, while also expanding representation from the Global South.
- Deliver at least three coordinated global awareness campaigns per year.
- Strengthen global research coordination in ALS/MND by convening international multi-stakeholder forums annually.
- Establish the Active Research Portfolio and One Stop Shop resulting in increased research-led initiatives across participating organizations.
- The Alliance will coordinate task forces and/or roundtables/webinars based on fundamental rights of highest quality treatments, care and genetics and fill gaps that we are uniquely positioned for.
- Continue to be the trusted source of evidence-based data from the Scientific Advisory Council by publishing and updating approved briefing notes.

Directors' Report
For the Year Ended 30 June 2026

- Strengthen and leverage collective data and capacity across the Alliance.
- Establish strategic international partnerships.
- Co-develop and share best practice resources with member associations.
- Increase health literacy about ALS/MND by identifying opportunity gaps in the health literacy map and curating member resources where possible and creating where needed.
- Increase from baseline through surveys and/or engagement interviews/discussions confirm the Alliance has increased Member capacity.
- Grow the global ALS/MND community by retaining current members and recruiting new member organizations. These will come both from areas where associations are established and from currently underrepresented regions.
- Be inclusive of other diseases but especially FTD for this strategic time period.

Our achievements for the year included:

- Grow the **COMMUNITY**
  - In the 2025 - 2026 Membership Year we grew by 12 members, ALSWiki.org, ALS Action Canada Society, Hellenic ALS Association, Viva La Vita Italia, Motor Neuron Disease Association of Kenya, Pan-Asian Consortium for Treatment and Research in ALS (PACTALS), Stichting Patienten voor Patienten, Packard Centre for ALS Research, Her ALS Story, North Star ALS Inc, Genetic ALS & FT: End the Legacy, and ALS Vietnam and retained 100% of our former members
  - New member associations in underserved regions; engaging and partnering with other international ALS/MND organisations focusing on research and clinical trial development, including NEALS, ALS Africa Network, ELATAM, PACTALS and ENCALS; working with regional networks such as EuPALS and UNELA
  - Supporting two emerging networks through secretariat called ALS Africa Network and ELATAM

- Improve the quality of **CARE**
  - The Alliance promotes improvement of quality of care through the exchange and dissemination of information.
  - We introduced the concept of the "Day In the Life of experience" at our APF
  - We are working towards creating a Quality of Life (QoL) Index that is a multi-year project
  - We are developing programs that provide accessible and affordable Voice Preservation and Communication through AI and standards for voice cloning
  - The Alliance is integrating the Health Literacy Map and the Patient Needs Framework
  - We continue to actively promote the use of our Emergency Preparedness Toolkit
  - We have an active Advisory Council of people living with ALS/MND and Carers of people with ALS/MND, who provide input into priorities.

- Stimulate and support **RESEARCH**
  - The Alliance research strategy is to enable global collaboration.
  - The Research Directors Forum that is comprised of member organization's Research Directors and is developing an Active Research Portfolio and Single Point of Truth (SPOT) for Researchers
  - Communicate about approved treatments, treatments under development and alternative treatments and red flags
  - We supported and ran a Genetics Task Force to set global expert recommendations for Genetic Counselling and Testing
  - Convened an Outcomes Measures Task Force to understand the path towards equitable access to therapies.
  - ALSMND Connect continues to be an effective communication for translating research into community consumables. It is a four-hour meeting which brings leading researchers and people affected by the disease together in a forum where researchers can describe the most recent advances in clinical and scientific research. This event is live streamed and archived for future viewing.

Directors' Report
For the Year Ended 30 June 2026

- Increasing awareness of ALS/MND through **ADVOCACY and PUBLIC POLICY**
  - An Advocacy and Public Policy Advisory Council was formed to create global strategies that integrate with local work to leverage the strength and data of the global community for advancement for all.
  - The Alliance has worked to raise awareness and engagement globally through the use of Facebook, LinkedIn, and YouTube.
  - The Alliance works with the World Health Organization, The World Rehabilitation Alliance, and The World Patient Alliance.
  - We annually update the Fundamental Rights of People Living with ALS/MND and survey the global community on the respect of those rights.
  - The Alliance positions ALS/MND as a public health priority and continues to support the WRA to advance Rehabilitation 2030
  - Develop and distribute a GLOBAL DAY - Calendar
  - Ongoing growth and development of social media networks
  - Delivering statements/programs regularly from our Advisory Councils

- Recognize excellence through **AWARDS**
  - The Forbes Norris Award was presented to Philip Van Damme for his decades-long contribution to the management of and advances in understanding ALS/MND.
  - The Humanitarian Award was presented to Alper Kaya in recognition of his advancement of quality of life for people living with ALS/MND in Turkey.
  - The Allied Health Professional Award was presented to Alberto Fontana as the Founder of the NeMO Clinical Centres, a national network of excellence dedicated to the care of people with neuromuscular diseases including ALS/MND.
  - There were two winners of the Student Innovation Award.
    - Apaala Basak for a dissertation that develops a minimally invasive, translational optogenetic approach to slow the progression of tongue atrophy and dysphagia, thereby delaying aspiration pneumonia—the leading cause of death in ALS.
    - Sadegh Ghaderi for his groundbreaking PhD research and other works, which introduce a comprehensive, multi-modal, and multiparametric neuroimaging framework to address the critical need for objective biomarkers in ALS.

- Exchange and disseminate information through **EDUCATION**
  - The Alliance Meeting and Allied Professionals Forum were delivered in a hybrid format with the in person portion being in Toronto, Canada. The Alliance Meeting had some 153 registrants with 111 in person / 42 virtual and the Allied Professionals Forum has some 305 registrants with 204 in person / 101 virtual. The Alliance must always hold their meetings in a hybrid format to support accessibility for the community of people living with ALS/MND and their caregivers.
  - The Alliance continues to move the community towards Health Literacy through Webinars, Roundtables, Discovery Meetings, Workshops, and Knowledge Bites
  - Develop and disseminate programs to improve care such as RACE to Diagnosis, Effective Communication for Health Care Professionals: The ALS-PIKES in Action and Breaking the News.
  - Support the Patient Fellows Program that sees some 30 people living with ALS/MND participate in the International Research Symposium
  - The Alliance's successful roundtable series continued this year with roundtables on Industry Engagement Guidelines and Closing the Diagnostic Gap.
  - Our webinar series continued with Bringing Voices for Life Across Borders; Annual Clinical Trials Update; Nothing about us, without us: highlights from the 2025 Patient Fellows; Approved Treatments in ALS/MND; Headline results for the 2025 ALS/MND Fundamental Rights Survey; ALS/MND Platform Trials Update; Strategic Update webinar; and SAC Mid-year update and Q & A.

Directors' Report
For the Year Ended 30 June 2026

Review of Financial Activities

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association, and is registered with the Charity Commission (Charity No. 1079504).

The results for the year to 30 June 2026 are set out in the Statement of Financial Activities, as shown on page 10.

There were net resources of £78,326 (2024.25 – £75,337). The Directors are satisfied that the charity's financial position is adequate to fulfil its obligations.

The Income in year £794,566 (2024.25 £699,821) – there were no new income streams

The expenditure in year £791,576 (2024.25 £737,463) – The charity expenditure was reflective of prior years with no new grants types issued (generic inflationary increase).

The format of the financial statements is in accordance with Statement of Recommended Practice - Accounting and Reporting by Charities.

In May 2025, following a recommendation from the Finance Committee, the Directors resolved to establish a contingency reserve of £60,000, sometimes referred to as a "rainy-day" fund. This reserve is intended to provide additional financial resilience and will be built up over future years through the allocation of surplus funds, where available, until the target level is reached. Any reserves held in excess of this amount will remain unrestricted unless and until the Directors determine otherwise.

The Reserves Policy requires the Directors to hold sufficient funds to cover the following:

Restricted Funds - £0 (2024.25 £0)

Grants or contributions received for a specific goal or purpose which cannot be accessed for any purpose other than that for which they are intended.

Designated Funds - £0 (2024.25 £0)

Designated funds comprise unrestricted funds which the Directors have set aside for specific projects, activities or future commitments. As these designations are made by the Directors, they may be amended or reversed should circumstances require.

Operating Reserve - £60,000 (2024.25 £0)

The Operating Reserve is a separate unrestricted reserve established by the Directors to provide financial resilience and stability for the charity. The reserve may be used to meet unexpected expenditure, mitigate the impact of unforeseen financial circumstances, or support the charity where anticipated income is delayed or unavailable. Although separately disclosed from other designated funds for reserves management purposes, the Operating Reserve remains an unrestricted fund under the control of the Directors.

Directors' Report
For the Year Ended 30 June 2026

Plans for future periods

Our goals for the years ahead include the following strategic priorities:

- Bring focus to Quality of Life for PALS and their community
- Include under-represented communities
- Increase awareness of ALS/MND
- Facilitate research coordination
- Leverage capacity
- Grow the Community

Directors' Report
For the Year Ended 30 June 2026

Risk Management

The Directors have in place a formal risk management process and risk register to assess business risk and implement risk management strategies. They can report that all identifiable major risks to which the charity is exposed have been regularly reviewed in respect of potential impact, likelihood of occurrence and means of mitigation.

The following have been identified as the key risks:

- Operational risk for conference delivery
- AI
- Cyber Security
- Financial Controls
- Compliance with Charities and Companies House

The Directors are pleased to report that systems have been established to properly manage these risks and there is regular and ongoing scrutiny of the risk register by the Finance Committee, the Governance Committee and the Board of Trustees.

Public Benefit

The Directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. The Alliance provides unrestricted access to information and resources to all people and organisations associated with ALS/MND, and additional opportunities to those organisations who become members of the Alliance. The Directors believe that the Alliance and its operations satisfy the public benefit requirement of the Charities Act 2006.

Assets

The assets of the charity are held in pursuance of the governing document's objectives and are represented by unrestricted funds in the sum of £78,326.

Structure, Governance & Management

Directors

For the purposes of company law, the Directors listed on page 1 are the Directors of the company.

Directors are elected by the Alliance's membership through electronic voting prior to the Annual General Meeting. The maximum number of Directors is eleven and the minimum number is five.

Induction and ongoing training for Directors is provided through the Alliance solicitors and advice and guidance from existing Directors. An orientation session was held in January 2026 facilitated internally on the duties of Directors.

Directors' Responsibilities for the Financial Statements

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of financial activities of the charitable company during the year and of its financial position at the end of the year.

Directors' Report
For the Year Ended 30 June 2026

Directors' Responsibilities for the Financial Statements

In preparing those financial statements, the Directors should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the charitable company which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and regulations thereunder. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees on 30 June 2026 was 80. Members have no beneficial interest in the charitable company.



Tammy Moore
Chair

Date: September 28, 2026

Independent Examiner's Report to the Directors

Independent examiner's report to the trustees of The International Alliance of ALS/MND Associations

I report to the charity trustees on my examination of the accounts of The International Alliance of ALS/MND Associations for the year ended 30 June 2026.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Matthew Dobbins FCA
Dunkley's Chartered Certified Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 30/09/2026

Statement of Financial Activities (incorporating an Income and Expenditure Account)
For the Year Ended 30 June 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025.26**	Total Funds 2024.25
Income and Expenditure					
Income					
Donations and legacies:					
Donations and gifts		20,586	-	**20,586**	29,342
Grants and Sponsorships	1	199,000	-	**199,000**	119,371
Subscriptions	2	138,962	-	**138,962**	141,625
Investment Income:					
Interest Receivable		10,018	-	**10,018**	7,758
Charitable activities:					
Conference income		426,000	-	**426,000**	401,725
Total income		794,566	-	**794,566**	699,821
Expenditure					
Charitable activities:					
Awareness raising and publicity	3 & 4	791,576	-	**791,576**	737,463
Total expenditure	5 & 6	791,576	-	**791,576**	737,463
Net (expenditure)/income & net movement in funds		**2,990**	**-**	**2,990**	(37,642)
Reconciliation of funds					
Fund balance brought forward at 1 July		75,336	-	**75,336**	112,978
Fund balance carried forward at 30 June	9 & 10	**78,326**	**-**	**78,326**	75,336

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The notes on pages 12 to 16 form part of these financial statements.

Balance Sheet

As at 30 June 2026

	Notes	2025.26 £	2024.25 £
Current Assets			
Debtors & Prepayments	7	**130,838**	62,316
Cash at Bank		**123,141**	251,077
		253,979	313,393
Creditors:			
Amounts falling due within one year	8	**175,653**	238,057
Net Current Assets		**78,326**	75,336
Accumulated Funds			
Unrestricted Funds:			
General Fund		**18,326**	75,336
Operating Reserve		**60,000**	-
	9	**78,326**	75,336

The opinion of the Directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 in respect of the year ended 30 June 2026.

Directors' responsibilities:

i. the Directors have not required the company to obtain an audit of its accounts for the year in accordance with section 476;

ii. the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies' subject to the small companies' regime.

The financial statements on pages 10 to 20 were approved by the Board of Directors on 23rd September 2026 and were signed on their behalf by:

Nina Barakzai
Honorary Treasurer

Date: 29 September 2026

THE INTERNATIONAL ALLIANCE OF ALS/MND ASSOCIATIONS

Statement of Cashflow

	2025.26 £	2024.25 £
Cashflows from operating activities:		
Net cash provided by (used in) operating activities	**(137,955)**	33,155
Cash flows from investing activities:		
Dividends, interest and rents from investments	10,018	7,758
Net cash provided by (used in) Investing activities	**10,018**	**7,758**
Cashflows from financial activities:		
Net cash provided by (used in) financing activities	**-**	**-**
Change in cash and cash equivalents in the reporting period	**(127,937)**	**40,912**
Cash and cash equivalents at the beginning of the reporting period	**251,078**	**210,165**
Cash and cash equivalents at the end of the reporting period	**123,141**	**251,077**

	2025.26 £	2024.25 £
Reconciliation of net income / (expenditure) to net cash flow		
From operating activities:		
Net Income / (Expenditure) for the reporting period (as per the statement of financial activities)	**2,990**	**(37,641)**
Adjustments for:		
Dividends, interest and rents from investments	(10,018)	(7,758)
(Increase) / Decrease in debtors	(68,522)	(3,691)
Increase / (Decrease) in creditors	(62,405)	82,245
Net cash provided by (used in) operating activities	**(137,955)**	**33,155**

Analysis of changes in net funds	**At 01/07/25**	**Cash flow**	**At 30/06/2026**
Net Cash			
Cash at bank and in hand	251,078	**(127,937)**	**123,141**

Statement of Accounting Policies

Principal accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2019), the Companies Act 2006 and the Charities Act 2011.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention.

Recognition of income and expenditure

Income from all sources is credited to the Statement of Financial Activities when receivable. Expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered.

Income for membership subscriptions is recognised in the Statement of Financial Activities in the financial period to which it relates. Any such income relating to a future financial period is not recognised in the Statement of Financial Activities but is treated as deferred income and included as a liability in the Balance Sheet.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Income receivable to which a specific purpose has been defined by the donor is included in restricted funds. Expenditure which meets the defined purpose of the donation is matched to the income and charged to that restricted fund.

Fund accounting

In May 2025, following a recommendation from the Finance Committee, the Board resolved to establish a designated fund of £60,000, sometimes referred to as a “rainy-day” fund and this is held as an operating reserve.

Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from charitable activities

Income from charitable activities is recognised as earned (as the related goods or services are provided).

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The cost of charitable activities presented in the Statement of Financial Activities includes the costs of direct service provision.

Statement of Accounting Policies (continued)

Allocation of costs incurred in respect of more than one activity

Support costs are allocated to activities on the basis of time spent by people involved in the activities. Support costs are the costs of general management, accounting and budgeting, payroll administration, information and communications technology, human resources and facilities provision. Allocations are made across the charitable activity of awareness raising and publicity and also to costs of governance.

It is the nature of the Alliance 's activities that certain costs are incurred in respect of more than one activity. Where these costs, primarily staff, travel and associated expenses and premises costs cannot be directly attributed to a single activity, they are allocated on a time spent basis across the activities of awareness raising and publicity, and governance.

Governance costs relate to the costs of running the Alliance, such as the costs of statutory compliance, meetings and the establishment costs of the contractors involved.

Taxation

As a registered charity, the Alliance benefits from being exempt from corporation tax on its charitable income, as all income is applied for charitable purposes.

Support costs

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity is outlined in the notes to the financial statements.

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Judgements

In preparing the financial statements, the Trustees have made judgements regarding the allocation of support costs to the individually reported activities of the charity. Details of the apportionment basis are included in the notes to the financial statements.

1 Grants and sponsorships receivable

There were Grants and Sponsorship worth £199,000 receivable during the year (2024.25: £119,371).

2 Income from subscriptions

	2025.26 £	2024.25 £
United Kingdom	**30,000**	39,244
Europe	**40,813**	28,133
Africa	**100**	100
Asia	**3,557**	2,559
North America	**49,729**	57,925
South America	**883**	948
Australasia	**13,880**	12,716
	138,962	141,625

3 Charitable activities

Expenditure on charitable activities includes:

	2025.26 £	2024.25 £
Independent Examiner's remuneration	**1,320**	1,000

4 Directors' remuneration and expenses

No remuneration was paid or payable to any Director or to any person(s) known to be connected to a Director.

Expenses were paid out of the funds of the charity to 1 Director for refund of registration fees in the course of their duties, totalling £650 (2024: £4,606).

5 Total expenditure

Community Expenditure

	Unrestricted Funds £	Restricted Funds £	**2025.26 £**	2024.25 £
Membership	34,108	-	**34,108**	27,720
PALS & CALS	19,064	-	**19,064**	18,823
SAC	-	-	**-**	-
Other	42,369	-	**42,369**	25,637
	95,541	-	**95,541**	72,180

Capability Expenditure

	Unrestricted Funds £	Restricted Funds £	**2025.26 £**	2024.25 £
Advocacy	35,323	-	**35,323**	23,876
Annual Meeting	320,285	-	**320,285**	332,325
Education & Awareness	85,859	-	**85,859**	83,806
Research	143,805	-	**143,805**	132,594
	585,272	-	**585,272**	572,601

Capacity Expenditure

	Unrestricted Funds £	Restricted Funds £	**2025.26 £**	2024.25 £
Administration	75,928	-	**75,928**	55,383
Governance	31,926	-	**31,926**	37,182
Other	2,910	-	**2,910**	117
	110,764	-	**110,764**	92,682
Total Expenditure	**791,576**	-	**791,576**	**737,463**

Governance costs include costs of the AGM, directors travel and subsistence, board meetings and administrative support**.**

6 Employee and trustee information

The average number of persons (FTE) employed by the charity during the year was 0 (2024.25 : 0.5) Employment costs for the year were:

	Unrestricted Funds £	Restricted Funds £	**2025.26 £**	2024.25 £
Gross wages and salaries	-	-	**-**	33,709
Social security costs				
Health insurance	-	-	**-**	14,521
	-	-	**-**	48,230

Key Management Personnel **–** The key management personnel comprise the Trustees and the CEO. Total employee benefits of the key management personnel for the charity was £0 (2024.25 = £0)

The number of officers who received emoluments over £60,000 was 0 in the range between £60,000 and £70,000. (2024.25 **–** 0.5)

7 Debtors & prepayments

	2025.26 £	2024.25 £
Prepayments	**100,276**	49,022
Debtors	**29,082**	13,294
Accrued Bank interest	**-**	-
Other	**1,480**	-
	130,838	62,316

8 Creditors: Amounts falling due within one year

	2025.26 £	2024.25 £
Accruals	**36,440**	59,840
Deferred income	**139,213**	178,217
	175,653	238,057

Deferred income of £139,213 relate to 2 future income categories being; Annual Membership from 1st July 2026 and Conference Sponsorship relating to event in December 2026.

9 Movements in funds

	At 1st July 2025 £	Net movement in funds £	Transfers between funds £	At 30th June 2026 £
Unrestricted funds				
General fund	75,336	2,990	(60,000)	18,326
Designated fund	-	-	-	-
Operating reserve	-	-	60,000	60,000
Restricted funds	-	-	-	-
Total funds	75,336	2,990	-	78,326

10 Analysis of net movement in funds

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	794,566	791,576	2,990
Designated fund	-	-	-
Operating reserve	-	-	-
Restricted funds	-	-	-
As at 30 June 2026	794,566	791,576	2,990

11. Related parties

Expenses were paid out of the funds of the charity to Catherine Cummings, CEO, totalling £96,114 (2024.25 = £55,811). This amount consists of expenditure specifically related to "business as usual" costs; conference travel expenses (PACTALS, ENCALS, MNDA etc), general day to day administration expenditure (ZOOM, Adobe, Quickbooks etc) and supporting accounts payable (Quynn Oates, Hume, Bramm etc).

Income received from 5 Directors totalling £1,427 (2024: £0), comprising both Donations and Registration fees.

Expenses were paid out of the funds of the charity to 1 Director for refund of registration fees in the course of their duties, totalling £650 (2024: £4,606).

Statement of Financial Activities (incorporating an Income and Expenditure Account)
For the Prior Year Ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024.25**	Total Funds 2023.24
Income and Expenditure					
Income					
Donations and legacies:					
Donations and gifts		29,342	-	**29,342**	29,170
Grants and Sponsorships	1	119,371	-	**119,371**	90,038
Subscriptions	2	141,625	-	**141,625**	115,769
Investment Income:					
Interest Receivable		7,758	-	**7,758**	3,585
Charitable activities:					
Conference income		401,725	-	**401,725**	356,463
Total income		699,821	-	**699,821**	595,025
Expenditure					
Charitable activities:					
Awareness raising and publicity	3 & 4	737,463	-	**737,463**	693,541
Total expenditure	5 & 6	737,463	-	**737,463**	693,541
Net income / (expenditure) & net movement in funds		**(37,642)**	**-**	**(37,642)**	(98,516)
Reconciliation of funds					
Fund balance brought forward at 1 July		112,978	-	**112,978**	211,494
Fund balance carried forward at 30 June	9	**75,336**	**-**	**75,336**	112,978