

Charity numbers: 1154843 and SC039900

**GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES
(GAIN)**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

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GULLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Trustees

Christopher Fuller, Chairman
Adam Pownall, Vice Chair
David Wada, Treasurer
William Harmer, Secretary
Paul Waine, Trustee
Jenny Willison, Trustee
Robin Sheppard, Trustee
Lee Raynor, Trustee
Sally Pattinson, Trustee (appointed 29 January 2019)
Susan McAlister, Trustee (resigned 6 October 2018)
Barbara Bradley, Trustee (resigned 28 July 2018)

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

President Emeritus

Glennys Sanders MBE

Chief executive officer

Caroline Morrice

Patrons

Air Marshal Sir Ian MacFadyen KCVO CB OBE FRAeS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

Accountants

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4IQ

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

The trustees of Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) present their annual report for the year ended 31 March 2019 under the Charities Act 2011. The report has been prepared in accordance with GAIN's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure is explained in the 'Structure, governance and management' section of this report.

The Charity also trades under the name GAIN.

Objectives and Activities

a. Policies and objectives

We are the only charity working on behalf of people with Guillain-Barré syndrome, CIDP and the associated inflammatory neuropathies in the UK and Republic of Ireland. We are dedicated to helping people affected by these conditions through our information, peer support network and branches. We aim to support and empower people to understand and manage their condition. We are also facilitating our members to participate in trials to further the search for treatments and a cure.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families and carers in particular but not exclusively by:

- a. The provision of information, non-medical advice and other assistance;
- b. The promotion of research into the causes, prevention and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and
- c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention and treatment

Strategic report

Achievements and performance

a. Helping people affected by the conditions

Support was directly provided to 302 people, in many different forms from posting out copies of the information to people who had made direct contact and arranging for 77 people to receive peer support utilizing 39 of our 54 volunteers. With around 30,000 people visiting the website and over 2000 people using the Facebook Group, we were able to provide information and support to many more people indirectly. GAIN introduced a new comprehensive communications book which was very well received by both the medical professional and patients.

The Charity recognizes that people need a choice of mechanisms to receive data and we strive to ensure that we offer honest and accurate information to help them understand and manage their condition. During the year we changed the Helpline to operate during core hours with the numbers being diverted through the office. This has been very successful, with the majority of callers registering with the Charity and requesting further information and peer support. We have recruited 4 new volunteers to do a range of activities from awareness through to peer support. 11 volunteers retired during the year.

GUILLAINE-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

We still have four active Branches in England, Lancashire & Cumbria, Yorkshire, Newcastle and the South West.

The core objective of providing support was the primary reason the Charity was founded and still remains a primary objective. Although owing to the plethora of information and virtual support now available, our support services are in a continuous state of evolution. The new website had to be introduced in April, following the old website being hacked, crashing and being beyond reinstating. In the first few months of the financial year the website was undergoing continuous work to improve the patient experience and was slowly starting to attract more people. The addition of Google Ads in the second part of the year saw 23,000 users on the website and more followers on the new Instagram account all courtesy of Precision Effect's pro bono support.

We have better publicized our Personal Grants Scheme and made 42 grants this year to a value of £27,167. Most of the payments were to help people visit their loved ones in hospital or rehabilitation with other smaller amounts being made on equipment that was not available through statutory sources.

The Charity provided £30,000 to help fund the rewrite of the GBS/CIDP guidelines recognized globally for use by medical professionals in the care and treatment of patients.

The development of a series of exercise videos is well underway and they should be available for patients in late 2020.

b. Trials and research

During the year we have continued to facilitate members taking part in trials and studies about the conditions. These trials are ongoing and may take several years before the impact can be measured. The Charity continues to support these studies into both acute conditions and chronic conditions. Members who consent to participate in these studies and trials provide a depth of knowledge to the pharmaceutical industry, which can assist in the development of new forms of treatment.

The HINT research project is being compiled and GAIN is awaiting the results.

GAIN have commissioned a research project through Lincoln University focusing on Exploring experiences of the illness, its care and achieving function following Guillain-Barré syndrome. The results of which will be available in 2019-20.

c. Marketing and engagement

With the change in how people interact with the Charity, we have had to adapt how we reach those most in need of our help and support. We are proactively looking at ways to engage with hospitals and individuals alike. During this year we have provided information to major Neurological hospitals across the UK, including providing talks in 5 hospital/rehabilitation centres to a multi-disciplinary team.

We are looking at new ways to interact with our members and the public in general and raise awareness of the Charity and therefore the conditions. Currently we are running a campaign to recycle crisp packets, with many members, businesses and service organisations signing up to act as a collection point. Although there is a small fundraising element the real impact is in the reach for awareness.

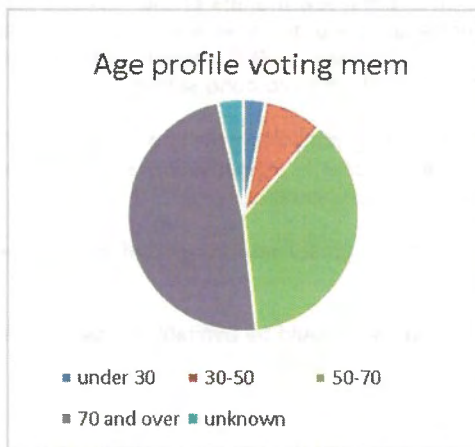
The Charity has entered into a partnership with McClure Solicitors to offer a free will writing service, this is free to both the Charity and those using the service.

The Charity Chief Executive, Chairman and Medical Advisory Board members hold regular meetings to provide updates on the conditions and the Charity. The medical booklets are regularly reviewed and reissued via the website and to newly registered patients.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

The Chief Executive has attended regular meetings with the Specialized Healthcare Alliance (SHCA), Neurological Alliance, Rare Diseases UK and NICE. This ensures that the Charity can represent patients in the ever-changing NHS to help ensure that those diagnosed do not see a reduction in the care or treatment available. The Chief Executive is a trustee of the Neurological Alliance. The Chief Executive has been co-opted onto 3 NHS committees to represent the patient voice in determining NHS policy. GAIN members have taken part in surveys which are helping to raise the profile of neurology and shape the future.



The number of voting members has increased by 73 to 252 and Friends (non-voting members) have increased by 101 to 1314. There is a need to attract younger members as voting members as again the age profile shows a risk to continuity as a membership lead organization.

d. Raising funds

The Charity continues to receive donations and legacy income. Membership to the Charity is free and includes a copy of the magazine either in hard copy or as an electronic version. The number of people raising funds and donating to the Charity is increasing and we are seeing more people opting to make regular donations through our direct debit scheme.

During 2018 we were offered a Silver Bond place for the London Marathon, which would entitle us to 1 place every 5 years, the first race being in 2019.

Due to public ballot places being available in many of the other events, such as Ride London and Great Runs, it was not cost effective to retain places for these events.

The trading income remains at a low level as we use the items mainly to raise awareness of the Charity and conditions.

e. Strategies for achieving objectives for the coming year

The Board of Trustees and Chief Executive have this year been actively considering how the Charity can best use its financial resources to further develop the range of support given to patients and their families. The outcome of the Lincoln project in 2019 should help identify any actions that the Charity could take in 2019-20 and beyond

Other specific actions we will undertake in the coming year are:

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

- We will continue to raise awareness of the conditions among the medical and health care professionals
 - o GAIN will work with newly appointed Ambassador Lee Clarke, former Premier League Footballer and Football Manager, to raise the profile of the Charity and awareness of the conditions
- GAIN will be involved in rewriting NHS guidelines, specifically:
 - o Patient pathways
 - o IVIG contracting
 - o Guidelines for treatment with immunoglobulins.
- We will buy bonded places for the ASICS London Half, an oversubscribed race
- We will continue to review our information and add new information as needed
- We will continue to develop our website and social media presence.
- We will review our shop items to offer a range of items to help with the promotion of the Charity.
- We will continue to facilitate research and trials to ensure better treatments for those affected by these devastating conditions

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity had adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for the year 2018/19

Our consolidated financial statements for the year are shown on pages 12 to 22. A summary of the financial results for the year are set out below.

Incoming resources

We had a successful year reporting an increase in overall income by £133,177. Income from donations and members activity is down by £31,678, whereas income from legacies has increased substantially by £162,775. We are seeing income from legacies increase and will continue to offer a free will writing service.

Resources expended

This year has seen more resources expended, in particular on research, funding global projects on GBS/CIDP, personal grants and investment in the new building.

Current research projects include the following topics, "Home Based Exercise", "Global Guidelines for GBS & CIDP", "Going Home Project".

GAIN was fortunate to be able to invest in a new office, after many years of renting in and around the Sleaford area. This office has been built and fitted out to our specification providing suitable working and break out spaces. The office has been designed to split using a sliding acoustic wall to leave 40% available as a meeting/boardroom/training area capable of taking up to 50 people in a theatre layout. It is planned to install a state-of-the-art voice/video conferencing facility to permit live streaming of meetings, offer remote training and introduce virtual branches for our members. A facility of this standard will be very marketable to local organisations to hire. Coupled with onsite parking in a secure gated compound, this office is an asset to the Charity.

c. Investment and reserves policy

Our policy is to invest funds in the ongoing expansion of our work but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our

GUILAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections and other relevant business risks.

We have identified sufficient levels of available reserves as being 6 months of our planned expenditure. We recognize that there may be circumstances where reserve levels fall below this target range. However, if this was the case there must be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with strong credit rating and we keep our policy under review in the light of changes to the financial climate.

The Board of Trustees has reviewed the GAIN financial positions and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2019, our funds total £724,580 (2018: £638,493). Of this £336,974 (2018: £131,055) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2019-20 totaling £120,546 and we are in negotiation for other projects totaling £58,650 which may commence in 2019-20. Our policy is that we should also have in reserve a minimum of 6 months operating costs which would amount to approx. £120,000. We calculate free reserves totaling £384,971 as at March 2019 (2018: £596,580).

Structure, governance and management

a. Constitution

The charity was founded in 1985, and rebranded in 2014. The charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Regulator - no SCO39900.

b. Board of Trustees

Our governing body, the Board of Trustees (the board), is responsible for the overall governance and work of the charity.

Our trustees are volunteers and do not receive any remuneration for their services but may claim reasonable expenses incurred through attending meetings or other duties. The board usually meets 4 times each year and is responsible for directing the affairs of the charity and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of people affected by GBS, CIDP and the related conditions. Trustees who served during the year are listed on page 1.

The board may include up to 12 trustees at any one time. Trustees can be recruited from within the membership or from outside. Trustees are appointed for 3 years and can serve a maximum of three terms. The Trustees are elected by the membership at the Annual General Meeting.

c. Policies adopted for the induction and training of Trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. If the board is satisfied and the applicant wishes to proceed they are asked to attend the next

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**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

meeting as an observer. Successful applicants are then invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The board delegates operational planning and day-to-day management of the charity to the Chief Executive, supported by the charity's staff. This authority is delegated within approved limits. Staffing levels changed from 2 full time and 3 part time to three full time.

e. Risk management

We have a comprehensive risk register which takes into account plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the board on the status of the key risks as part of the regular reporting to each board meeting.

Trustees' responsibilities statement

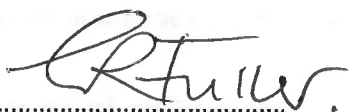
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England/Wales & Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 27/7/19 and signed on their behalf by:



.....
Christopher Fuller, Chairman

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

Independent Examiner's Report to the Trustees of Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) (the 'Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2019.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2006 and regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investments (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Account Regulations and 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.

Signed:



Dated:

13/8/2019

Julian Flitter, FCA

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies	2	374,322	-	374,322	237,760
Other trading activities	3	5,571	-	5,571	9,805
Investments	4	3,841	-	3,841	398
Total income		383,734	-	383,734	247,963
Expenditure on:					
Raising funds		6,426	-	6,426	20,309
Charitable activities	5,8	282,962	1,896	284,858	144,118
Total expenditure		289,388	1,896	291,284	164,427
Net income / (expenditure) before investment gains/(losses)		94,346	(1,896)	92,450	83,536
Net gains/(losses) on investments		(6,363)	-	(6,363)	1,936
Net income / (expenditure) before other recognised gains and losses		87,983	(1,896)	86,087	85,472
Net movement in funds		87,983	(1,896)	86,087	85,472
Reconciliation of funds:					
Total funds brought forward		636,597	1,896	638,493	553,021
Total funds carried forward		724,580	-	724,580	638,493

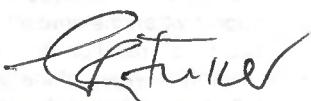
The notes on pages 12 to 22 form part of these financial statements.

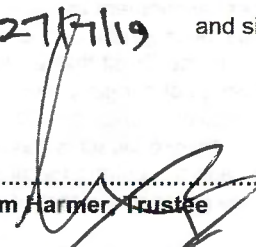
GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**BALANCE SHEET
AS AT 31 MARCH 2019**

	Note	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	11		336,974		131,055
Current assets					
Debtors	12	28,219		7,631	
Cash at bank and in hand		490,874		523,509	
			519,093	531,140	
Creditors: amounts falling due within one year	13	(131,487)		(23,702)	
Net current assets			387,606		507,438
Net assets			724,580		638,493
Charity Funds					
Restricted funds	14		-		1,896
Unrestricted funds	14		724,580		636,597
Total funds			724,580		638,493

The financial statements were approved by the Trustees on **27/3/19** and signed on their behalf, by:


.....
Christopher Fuller, Chairman


.....
William Harmer, Trustee

The notes on pages 12 to 22 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.3 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.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property (excluding land)	-	Straight line over 50 years
Property fixtures and fittings	-	Straight line over 10 years
Office equipment	-	25% straight line

1.5 Interest receivable

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.

1.6 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

GUILAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 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 amortised cost using the effective interest method.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

GULLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

2. Income from donations and legacies

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	136,408	-	136,408	162,621
Legacies	237,914	-	237,914	75,139
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	374,322	-	374,322	237,760
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	<i>237,760</i>	<i>-</i>	<i>237,760</i>	
	<hr/>	<hr/>	<hr/>	

3. Fundraising income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Sales of cards and goods	5,571	-	5,571	9,805
	<hr/>	<hr/>	<hr/>	<hr/>
	5,571	-	5,571	9,805
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	<i>9,805</i>	<i>-</i>	<i>9,805</i>	
	<hr/>	<hr/>	<hr/>	

4. Investment income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income	3,841	-	3,841	398
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	<i>398</i>	<i>-</i>	<i>398</i>	
	<hr/>	<hr/>	<hr/>	

GUILAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

5. Analysis of expenditure by activities

	Activities undertaken directly 2019 £	Governance costs 2019 £	Support costs 2019 £	Total 2019 £	<i>Total 2018 £</i>
Activities	151,884	3,015	129,959	284,858	<i>144,118</i>
<i>Total 2018</i>	<u><u>33,933</u></u>	<u><u>1,439</u></u>	<u><u>108,746</u></u>	<u><u>144,118</u></u>	

6. Direct costs

	Raising awareness £	Total 2019 £	<i>Total 2018 £</i>
Group magazine	2,495	2,495	4,615
Group publication & other costs	1,500	1,500	590
Local contact activity	-	-	114
Website & database costs	5,433	5,433	4,000
Welfare	28,493	28,493	19,289
ICO Circulation	-	-	1,770
Research Grant	113,963	113,963	3,555
	<u><u>151,884</u></u>	<u><u>151,884</u></u>	<u><u>33,933</u></u>
<i>Total 2018</i>	<u><u>33,933</u></u>	<u><u>33,933</u></u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

7. Support costs

	Raising awareness £	Total 2019 £	Total 2018 £
Miscellaneous	3,715	3,715	1,255
Meeting Expenses	516	516	820
Licences & Subscriptions	876	876	1,369
Rent & Service Charge	6,856	6,856	10,800
Telephone & Computer	2,445	2,445	2,763
Print & Postage	13,390	13,390	10,245
Insurance	1,156	1,156	904
Equipment Hire	1,887	1,887	1,290
Travel	2,340	2,340	3,667
Legal & Professional	3,245	3,245	2,436
Bank Charges	1,250	1,250	1,546
Independent Examination	1,800	1,800	1,400
Moving Office Costs	4,889	4,889	-
Wages and salaries	77,386	77,386	66,532
National insurance	3,413	3,413	2,380
Pension cost	1,297	1,297	433
Depreciation	3,498	3,498	906
	<u>129,959</u>	<u>129,959</u>	<u>108,746</u>
<i>Total 2018</i>	<u>108,746</u>	<u>108,746</u>	

8. Governance costs

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Governance - Trustees travel reimbursed	<u>3,015</u>	<u>-</u>	<u>3,015</u>	<u>1,439</u>

9. Net income/(expenditure)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets: - owned by the charity	<u>3,498</u>	<u>906</u>

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, Trustees received any reimbursement of expenses of £3,015 (2018 - £1,439).

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. Staff costs

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	77,386	66,532
Social security costs	3,413	2,380
Other pension costs	1,297	433
	<u>82,096</u>	<u>69,345</u>

The average number of persons employed by the Charity during the year was as follows:

	2019 No.	2018 No.
Management and administration	3	3

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Total £
Cost				
At 1 April 2018	128,350	-	4,057	132,407
Additions	150,000	57,815	1,602	209,417
At 31 March 2019	<u>278,350</u>	<u>57,815</u>	<u>5,659</u>	<u>341,824</u>
Depreciation				
At 1 April 2018	-	-	1,352	1,352
Charge for the year	977	1,445	1,076	3,498
At 31 March 2019	<u>977</u>	<u>1,445</u>	<u>2,428</u>	<u>4,850</u>
Net book value				
At 31 March 2019	<u>277,373</u>	<u>56,370</u>	<u>3,231</u>	<u>336,974</u>
At 31 March 2018	<u>128,350</u>	<u>-</u>	<u>2,705</u>	<u>131,055</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

12. Debtors

	2019	2018
	£	£
Other debtors	24,763	121
Prepayments and accrued income	3,456	7,510
	<u>28,219</u>	<u>7,631</u>

13. Creditors: Amounts falling due within one year

	2019	2018
	£	£
Other taxation and social security	5,642	-
Accruals and deferred income	5,299	15,401
Grants payable - institutional	120,546	8,301
	<u>131,487</u>	<u>23,702</u>

Grants payable relate to:

- an ongoing research grant to Dr Claire White of Kings College London scheduled to finish in the next year.
- an ongoing University of Lincoln research project
- Paul Waine's Project grant agreed in the year and scheduled to occur in the next year
- an ongoing EAN Project scheduled to be paid in the next year
- hospital bed project scheduled to be paid in the next year

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2019 £
Designated funds						
Play - Getting Better Slowly	1,753	-	-	-	-	1,753
Kent Branch	353	-	-	-	-	353
Lancashire Branch	100	-	-	-	-	100
West Midlands Branch	430	-	-	-	-	430
Gain a Million	37,381	-	(37,381)	-	-	-
Property fund	-	-	-	336,973	-	336,973
	<u>40,017</u>	<u>-</u>	<u>(37,381)</u>	<u>336,973</u>	<u>-</u>	<u>339,609</u>
General funds						
General Funds - all funds	596,580	383,734	(252,007)	(336,973)	(6,363)	384,971
Total Unrestricted funds	<u>636,597</u>	<u>383,734</u>	<u>(289,388)</u>	<u>-</u>	<u>(6,363)</u>	<u>724,580</u>
Restricted funds						
Research	1,896	-	(1,896)	-	-	-
Total of funds	<u><u>638,493</u></u>	<u><u>383,734</u></u>	<u><u>(291,284)</u></u>	<u><u>-</u></u>	<u><u>(6,363)</u></u>	<u><u>724,580</u></u>

Designated funds:

Play Getting Better Slowly - this fund is to support a play about Guillain Barre Syndrome in order to improve awareness.

Branches Funds - these are funds held centrally and raised by the branches for their use.

Property fund - this fund reflects the net book value of the property held by GAIN

Gain a Million - these are funds raised in GAIN's 25th year to support research activities and were used to fund research grants in the year.

Restricted funds:

Research - These are funds raised to support medical research.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2017</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2018</i>
	£	£	£	£	£
Designated funds					
Play - Getting Better Slowly	1,753	-	-	-	1,753
Kent Branch	353	-	-	-	353
Lancashire Branch	100	-	-	-	100
West Midlands Branch	430	-	-	-	430
Gain a Millon	-	-	-	37,381	37,381
	<u>2,636</u>	<u>-</u>	<u>-</u>	<u>37,381</u>	<u>40,017</u>
General Funds - all funds	<u>507,493</u>	<u>249,899</u>	<u>(160,812)</u>	<u>-</u>	<u>596,580</u>
Restricted funds					
Research	5,511	-	(3,615)	-	1,896
Gain a Million	37,381	-	-	(37,381)	-
	<u>42,892</u>	<u>-</u>	<u>(3,615)</u>	<u>(37,381)</u>	<u>1,896</u>
Total of funds	<u><u>553,021</u></u>	<u><u>249,899</u></u>	<u><u>(164,427)</u></u>	<u><u>-</u></u>	<u><u>638,493</u></u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Tangible fixed assets	336,973	-	336,973
Current assets	519,094	-	519,094
Creditors due within one year	(131,487)	-	(131,487)
	<u>724,580</u>	<u>-</u>	<u>724,580</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

15. Analysis of net assets between funds (continued)**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	2,705	-	2,705
Investment property	128,350	-	128,350
Current assets	529,244	1,896	531,140
Creditors due within one year	(23,702)	-	(23,702)
	<u>636,597</u>	<u>1,896</u>	<u>638,493</u>

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,297 (2018 - £433). Contributions totalling £208 (2018 - £39) were payable to the fund at the balance sheet date and are included in creditors

17. Operating lease commitments

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
Amounts payable:		
Within 1 year	-	9,367
Between 1 and 5 years	-	8,722
Total	<u>-</u>	<u>18,089</u>

18. Related party transactions

There were no related party transactions in the year.