

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 8
Independent Examiner's Report	9 - 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 25

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2020

Trustees

Christopher Fuller, Chairman
Adam Pownall, Vice Chair
David Wada, Treasurer
William Harmer, Secretary
Lee Raynor, Trustee
Robin Sheppard, Trustee
Paul Waine, Trustee
Jenny Willison, Trustee
Sally Pattinson, Trustee

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

Patrons

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

President Emeritus

Glennys Sanders MBE

Chief executive officer

Caroline Morrice

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 2020

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2019 to 31 March 2020 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

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

a. Helping people affected by the conditions

Support was directly provided to 314 people, in many different forms from posting out copies of the information to people who had made direct contact and arranging for 67 people to receive peer support utilizing 28 of our 47 volunteers. With those using the website increasing by nearly 20,000 to a total of 49,000 and over 3000 people using the Facebook Group a jump of 50% on last year, we were able to provide information and support to many more people indirectly.

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 have added new social media platforms to help engage with those who need us and now have an expanding Twitter following, Instagram and Linked In followers are increasing. Much of the work with social media has been done through the engagement of a specialist marketing company who have increased the engagement with those needing GBS and CIDP help and support as well as ensuring we are featuring at the top or close to the top of the search engine searches.

We still have four active Branches in England, Lancashire & Cumbria, Yorkshire, Newcastle and the South West. Just as the year was coming to an end all Branch activity was ceased due to COVID19 and a virtual Branch set up and run by the office team on a weekly basis. The weekly on-line meetings have been well received and it is hoped that this will continue.

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.

We continue to ensure our Personal Grants Scheme is available to those in need and made grants this year to a value of £11,923. 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 development of a series of exercise videos is well underway and they should be available for patients in late 2020.

b. Key performance indicators

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 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 have been delayed due to the COVID19 pandemic, although some of the findings have been made known and were noted at the AGM held in 2019.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

Achievements and performance (continued)

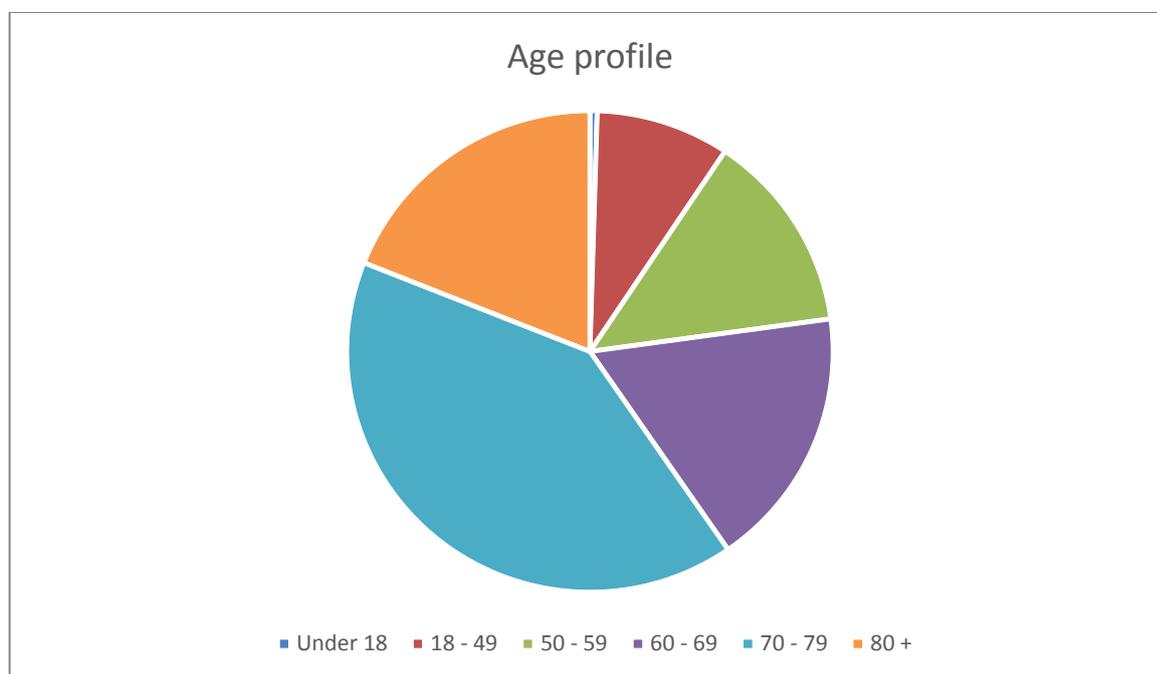
c. Marketing and engagement

GAIN continue to offer support to hospitals and rehabilitation centres to raise awareness and educate staff, so they are better placed to help the patients in their care. Awareness month in May each year gives our members the opportunity to raise the profile of the Charity and maybe increase the income as well.

Our literature for patients and medical professionals is regularly updated to ensure that the latest updates are available, this includes the seasonal question on whether to have vaccinations. This is done in conjunction with our Medical Advisory Board.

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 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 decreased by 112 to 140 and Friends (non-voting members) have decreased slightly to 1250. There is a need to attract younger members as voting members as again the age profile across all membership categories 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, with 196 of the members making a regular donation.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

b. Our finances for the year 2019/20

Our financial statements for the year are shown on pages 11 to 25. A summary of the financial results for the year are set out below.

Incoming resources

Total income for the year was £220,441 which showed a decrease of £164,236. Income from donations and members activity increase by £75,881, and legacies were down by £237,914.

Resources expended

This year has seen less resources expended, on research, personal grants and promotional costs. Current research projects include the following topics, "Home Based Exercise" and "Going Home Project".

A state-of-the-art voice/video conferencing facility has been installed 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. The facility was used for the 2019 AGM and was available to react to the lockdown due to COVID19 as it can be operated remotely.

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 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 2020, our funds total £689,782 (2019: £724,580). Of this £343,972 (2019: £336,974) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2020-21 totaling £81,150. Our policy is that we should also have in reserve a minimum of 6 months operating costs which would amount to approx. £130,000. We calculate free reserves totaling £343,174 as at March 2020 (2019: £384,971).

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

a. Constitution

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) 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 Charity 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 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 are three full time.

e. Financial 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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Plans for future periods

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 2020 and beyond.

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

- We will continue to raise awareness of the conditions among the general public and medical and health care professionals, specifically
 - Offering talks and information packs to hospitals and rehabilitation settings
 - Introduction of #gainmomentum to run throughout May as a way of raising funds and awareness
- GAIN will be involved in rewriting NHS guidelines, specifically:
 - o Patient pathways
 - o IVIG contracting
 - o Guidelines for treatment with immunoglobulins.
- 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

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Statement of Trustees' responsibilities

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 and 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Christopher Fuller
Chairman
Date:

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2020

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 2020.

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 Investment (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 Institute of Chartered Accountants in England and Wales, 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 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
3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

(Accounts and Reports) Regulations 2008 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.

Signed:

Dated:

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 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	212,289	212,289	374,322
Other trading activities	4	6,325	6,325	5,571
Investments	5	1,827	1,827	3,841
Total income		220,441	220,441	383,734
Expenditure on:				
Raising funds		12,261	12,261	6,426
Charitable activities	6	238,787	238,787	284,858
Total expenditure		251,048	251,048	291,284
Net losses on investments		(4,191)	(4,191)	(6,363)
Net movement in funds		(34,798)	(34,798)	86,087
Reconciliation of funds:				
Total funds brought forward		724,580	724,580	638,493
Net movement in funds		(34,798)	(34,798)	86,087
Total funds carried forward		689,782	689,782	724,580

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 25 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**BALANCE SHEET
AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	342,875	336,974
		<u>342,875</u>	<u>336,974</u>
Current assets			
Debtors	11	7,697	28,219
Cash at bank and in hand		433,716	490,874
		<u>441,413</u>	<u>519,093</u>
Creditors: amounts falling due within one year	12	(94,506)	(131,487)
Net current assets		<u>346,907</u>	<u>387,606</u>
Total assets less current liabilities		<u>689,782</u>	<u>724,580</u>
Net assets excluding pension asset		<u>689,782</u>	<u>724,580</u>
Total net assets		<u>689,782</u>	<u>724,580</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	689,782	724,580
Total funds		<u>689,782</u>	<u>724,580</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Christopher Fuller
Chairman
Date:

.....
William Harmer
Trustee

The notes on pages 13 to 25 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. General information

Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Guillain-Barre & Associated Inflammatory Neuropathies (GAIN) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the impacts that the Covid-19 pandemic may have for the Charity and it is deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.3 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

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.

2.4 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. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided 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

2.7 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.

2.8 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.

2.9 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 in the Statement of Financial Activities as a finance cost.

2.10 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.

2.11 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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	212,289	212,289	136,408
Legacies	-	-	237,914
	<hr/>	<hr/>	<hr/>
	212,289	212,289	374,322
	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<hr/>	<hr/>	<hr/>
	374,322	374,322	
	<hr/>	<hr/>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Sales of cards and goods	6,325	6,325	5,571
	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<hr/>	<hr/>	
	5,571	5,571	
	<hr/>	<hr/>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Investment income	1,827	1,827	3,841
<i>Total 2019</i>	3,841	3,841	

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant activities 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Research and raising awareness	45,833	53,967	138,987	238,787	284,859
<i>Total 2019</i>	37,922	113,963	132,974	284,859	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Group magazine	6,041	6,041	2,495
Group publication & other costs	25,158	25,158	1,500
Website & database costs	2,711	2,711	5,434
Welfare	11,923	11,923	28,493
	<hr/> 45,833 <hr/>	<hr/> 45,833 <hr/>	<hr/> 37,922 <hr/>
<i>Total 2019</i>	<hr/> 37,922 <hr/>	<hr/> 37,922 <hr/>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	88,238	88,238	82,096
Depreciation	12,952	12,952	3,497
Miscellaneous	1,473	1,473	3,716
Meeting expenses	690	690	516
Licenses & Subscriptions	951	951	876
Rent & Service Charge	(360)	(360)	6,856
Telephone & Computer	6,105	6,105	2,445
Print & Postage	13,168	13,168	13,390
Insurance	505	505	1,156
Equipment Hire	2,671	2,671	1,887
Travel	3,271	3,271	2,340
Legal & Professional	1,809	1,809	3,245
Bank Charges	1,009	1,009	1,250
Independent examination	2,500	2,500	1,800
Office Costs	2,552	2,552	4,889
Governance costs - Trustees travel reimbursed	1,453	1,453	3,015
	<u>138,987</u>	<u>138,987</u>	<u>132,974</u>
<i>Total 2019</i>	<u>132,974</u>	<u>132,974</u>	

7. Analysis of grants

	Grants to Institutions 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Grants awarded	<u>53,967</u>	<u>53,967</u>	<u>113,963</u>
<i>Total 2019</i>	<u>113,963</u>	<u>113,963</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

7. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

	2020 £	2019 £
Name of institution		
Manchester Metropolitan University	43,108	-
University College London	8,359	-
Neurological Alliance	2,500	-
European Academy of Neuroscience	-	30,000
University of Lincoln	-	35,745
Enter name of institution	-	15,250
Enter name of institution	-	31,250
	<u>53,967</u>	<u>112,245</u>
Other grants to institutions	-	1,718
	<u><u>53,967</u></u>	<u><u>113,963</u></u>

8. Staff costs

	2020 £	2019 £
Wages and salaries	81,685	77,386
Social security costs	4,694	3,413
Contribution to defined contribution pension schemes	1,859	1,297
	<u>88,238</u>	<u>82,096</u>

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

	2020 No.	2019 No.
Management and administration	<u>3</u>	<u>3</u>

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

Total remuneration including national insurance and pension contributions in respect of key management personnel totalled £50,005 (2019: £43,604).

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, expenses totalling £1453 were reimbursed or paid directly to 4 Trustees (2019 - £3015 to 6 Trustees) in respect of travel costs for meetings.

10. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2019	278,350	57,815	5,659	341,824
Additions	-	18,853	-	18,853
At 31 March 2020	<u>278,350</u>	<u>76,668</u>	<u>5,659</u>	<u>360,677</u>
Depreciation				
At 1 April 2019	977	1,445	2,428	4,850
Charge for the year	3,907	7,624	1,421	12,952
At 31 March 2020	<u>4,884</u>	<u>9,069</u>	<u>3,849</u>	<u>17,802</u>
Net book value				
At 31 March 2020	<u>273,466</u>	<u>67,599</u>	<u>1,810</u>	<u>342,875</u>
At 31 March 2019	<u>277,373</u>	<u>56,370</u>	<u>3,231</u>	<u>336,974</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

11. Debtors

	2020	<i>2019</i>
	£	£
Due within one year		
Other debtors	7,382	24,763
Prepayments and accrued income	315	3,456
	<u>7,697</u>	<u>28,219</u>

12. Creditors: Amounts falling due within one year

	2020	<i>2019</i>
	£	£
Other taxation and social security	2,581	5,642
Accruals and deferred income	5,948	5,299
Grants payable - institutional	85,977	120,546
	<u>94,506</u>	<u>131,487</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 previous year and scheduled to occur 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 2020**

13. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	1,753	-	-	-	-	1,753
Kent Branch	353	-	-	-	-	353
Lancashire Branch	100	-	-	-	-	100
West Midlands Branch	430	-	-	-	-	430
Property fund	336,973	-	-	6,999	-	343,972
	<u>339,609</u>	<u>-</u>	<u>-</u>	<u>6,999</u>	<u>-</u>	<u>346,608</u>
General funds						
General Funds	384,971	220,441	(251,048)	(6,999)	(4,191)	343,174
Total Unrestricted funds	<u>724,580</u>	<u>220,441</u>	<u>(251,048)</u>	<u>-</u>	<u>(4,191)</u>	<u>689,782</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..

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2019</i>
	£	£	£	£	£	£
Unrestricted funds						
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 Property fund	37,381	-	(37,381)	-	-	-
	-	-	-	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>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	342,875	342,875
Current assets	441,413	441,413
Creditors due within one year	(94,506)	(94,506)
Total	<u>689,782</u>	<u>689,782</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	336,974	336,974
Current assets	519,093	519,093
Creditors due within one year	(131,487)	(131,487)
Total	<u>724,580</u>	<u>724,580</u>

15. 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 £1,859 (2019 - £1,297). Contributions totalling £241 (2019 - £208) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.