

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

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GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Christopher Fuller, Chairman
Adam Pownall, Vice Chair
David Wada, Treasurer
William Harmer, Secretary (died 14 March 2022)
Paul Waine, Trustee
Jenny Willison, Trustee
Robin Sheppard, Trustee
Lee Raynor, Trustee
Harry Rowan, Trustee
Carol Hooper, Trustee (appointed 24 April 2021)
Jatinder Paul, Trustee (appointed 24 April 2021)
Susan McAllister, Trustee

Charity registered numbers

1154843 and SC039900

Principal office

Glennys Sanders House
Pride Parkway
Sleaford
NG34 8GL

President Emeritus

Glennys Sanders MBE

Patrons

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

Chief Executive Officer

Caroline Morrice

Accountants

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

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Bankers

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

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2021 to 31 March 2022 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 2022

Achievements and performance

a. Helping people affected by the conditions

This reporting year ended 31st March 2022 and saw GAIN, along with virtually all other aspects of life in the UK and Ireland, impacted by the Covid pandemic. The number of people contacting GAIN dropped by 33 to 285 direct requests and of those only 120 had received a diagnosis in this reporting year, with the remainder having had a diagnosis prior to 1 April 2021 or self-diagnosing. The drop would appear to be linked to the contagion avoidance practices widely adopted during the year. One to one peer support was given to 64 patients by 21 volunteers. However, of the figure of 64 patients, 14 of them had received a diagnosis prior to the start of the year. Additionally, group peer support sessions were held monthly with numbers gradually reducing as the country started to open up.

With NHS rehabilitation services being stretched to the limit, the GAIN on-line physiotherapy package remains a popular service. A further 91 people joined the scheme during the year and now totals 174 members.

Our website saw the sessions drop 46% from 96,000 last year to 52,000 this year with 84% being first time users and 23,000 from a UK device. However, those visiting the website stayed longer reading the information, with the BBC and Facebook being the top 2 referral sites. 58% used their mobile device to visit the website and 37% their desktop device. We are seeing a steady increase in followers across our social media.

The GAIN Medical Advisory Board provided regular updates and responded to the many questions generated by our callers. The British Peripheral Nerve Society were investigating reports of GBS causally linked with the vaccine and this report did show an excess of 5.8 cases per million doses of the AstraZeneca vaccine. This led to a total of 98 to 140 excess cases of GBS between January and July 2021. Between January and October 2021, 996 GBS cases were recorded, but there was an unusual spike between March and April 2021.

GAIN continue to work with ACES Marketing and the effect of social media reach with the need for accurate information about COVID and vaccines has been important. It has been a worrying time for those that have or have had these conditions and with much misinformation and anti-vax messages the need for GAIN to regularly publish honest and accurate information has never been greater.

All Branch activity was ceased, until early 2022, due to COVID and a virtual Branch set up and run by the office team on a weekly basis session rotated with a general group, an acute group and chronic group. The Lancs and Cumbria Branch continued to meet on-line, although other branches chose not to have virtual meetings. The other three Branches have not met throughout the year.

The core objective of providing support was the primary reason the Charity was founded and still remains a primary objective. GAIN were able to react quickly to the pandemic and offer all our services in the best way for the patient.

We continue to ensure our Personal Grants Scheme is available to those in need and made grants this year to a value of £3,780. Travel to visit loved ones was infrequent as hospitals stopped visits but GAIN continued to issue Amazon Echo Shows to ensure patients were able to communicate with their families.

b. Trials and research

Some pharmaceuticals continued recruiting and patients took part in early fact finding interviews about their condition or treatment and how it affected their daily life. GAIN will ensure members are aware of what trials they can take part in.

The Manchester Metropolitan University GAIT analysis study reported on was published during 2021.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance (continued)

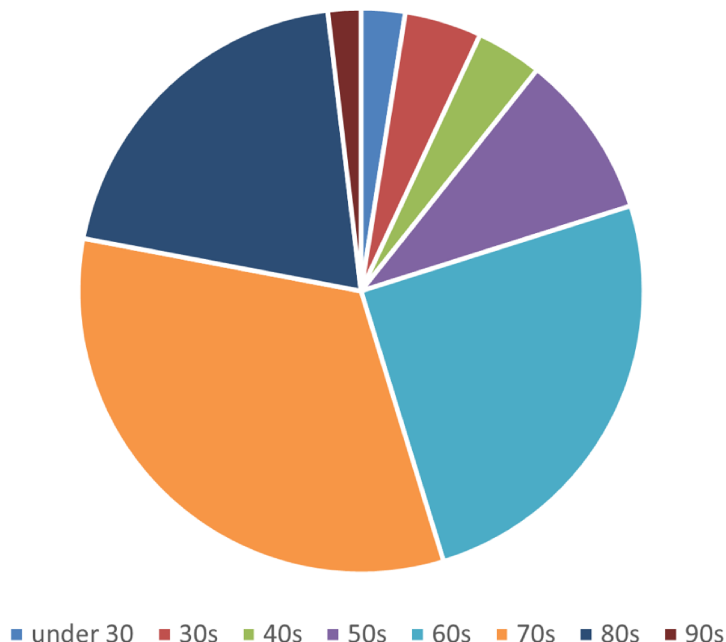
c. Marketing and engagement

GAIN have continued to provide information to hospitals and asked patients to nominate GP surgeries and hospitals to receive a pack throughout Awareness month in May. 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 by Zoom, Teams and Starleaf 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, treatments and care. 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 remains at 181 and Friends (non-voting members) have increased slightly by 104 to 1336. We still need to watch the age profile as 80% voting membership is aged 60 or over.

Number of voting members in each age group



d. Raising funds

The Charity saw a slight increase in income this helped largely with bigger events opening up and also being held in a virtual format encouraging people to participate in small groups or individually. The Big Give also gave our funds a boost with pledges, matched pledges and donations.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

e. Strategies for achieving objectives for the coming year

The Board of Trustees and Chief Executive continue to support the Strategic Plan which underwent a review in 2021-22. Focusing on supporting the patient when they return home, plugging the gap caused by a reduction in NHS services available.

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

- to continue to raise awareness of the conditions among the general public and medical and health care professionals
- to provided training to all our volunteers to enable them to deal with the changing environment we have to operate in
- to continue to support the patient voice with the NHS
- to continue to review our information and add new information as needed
- to continue to develop our website and social media presence
- to review our shop items to offer a range of items to help with the promotion of the Charity
- to 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 2021/22

Our financial statements for the year are shown on pages 12 to 27. A summary of the financial results for the year are set out below.

Incoming resources

Total income for the year was £220,545 which showed an increase of £47,754. Income from donations and members activity increase by £44,775.

We have not received any income from legacies this year. We will continue to offer a free will writing service.

Resources expended

This year has seen expenditure rise from £188,671 to £212,899 with £200,306 (2021: £178,847) of this being on charitable expenditure a rise of 12%.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 a minimum of 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 2022, our funds total £688,200 (2021: £684,094). Of this £320,370 (2021: £333,126) represents the assets of the Charity including the land and building. In line with our policy stated above we are planning projects during 2022-2023 totaling £56,000. 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 £365,136 as at March 2022 (2021: £348,432).

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.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Structure, governance and management (continued)

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.

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 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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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

C. Fuller

.....
C. Fuller
Chairman
Date: 28-09-22

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 2022.

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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 (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: 28-09-22

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 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	210,151	210,151	165,174
Other trading activities	4	6,495	6,495	3,540
Investments	5	3,741	3,741	4,077
Total income		220,387	220,387	172,791
Expenditure on:				
Raising funds		12,593	12,593	9,824
Charitable activities		200,306	200,306	178,847
Total expenditure		212,899	212,899	188,671
Net income/(expenditure) before net (losses)/gains on investments		7,488	7,488	(15,880)
Net (losses)/gains on investments		(3,540)	(3,540)	10,192
Net movement in funds		3,948	3,948	(5,688)
Reconciliation of funds:				
Total funds brought forward		684,094	684,094	689,782
Net movement in funds		3,948	3,948	(5,688)
Total funds carried forward		688,042	688,042	684,094

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

The notes on pages 14 to 27 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	320,370	333,126
Investments	11	109,817	109,767
		<u>430,187</u>	<u>442,893</u>
Current assets			
Debtors	12	7,616	5,085
Cash at bank and in hand		314,251	302,633
		<u>321,867</u>	<u>307,718</u>
Creditors: amounts falling due within one year	13	(64,012)	(66,517)
Net current assets		<u>257,855</u>	<u>241,201</u>
Total assets less current liabilities		<u>688,042</u>	<u>684,094</u>
Total net assets		<u>688,042</u>	<u>684,094</u>
Charity funds			
Unrestricted funds	14	688,042	684,094
Total funds		<u>688,042</u>	<u>684,094</u>

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

C. Fuller

.....
C. Fuller

Chairman

Date: 28-09-22

The notes on pages 14 to 27 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022**

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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 2022**

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 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 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.

2.9 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.

2.10 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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.11 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.

2.12 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.

2.13 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.

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

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations and legacies	210,151	210,151	136,024
Grants	-	-	29,150
	<hr/>	<hr/>	<hr/>
	210,151	210,151	165,174
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	165,174	165,174	
	<hr/>	<hr/>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sales of cards and goods	6,495	6,495	3,540
	<u>6,495</u>	<u>6,495</u>	<u>3,540</u>
<i>Total 2021</i>	<u>3,540</u>	<u>3,540</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	3,741	3,741	4,077
	<u>3,741</u>	<u>3,741</u>	<u>4,077</u>
<i>Total 2021</i>	<u>4,077</u>	<u>4,077</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Research and raising awareness	29,744	3,780	166,782	200,306	178,847
	<u>29,744</u>	<u>3,780</u>	<u>166,782</u>	<u>200,306</u>	<u>178,847</u>
<i>Total 2021</i>	<u>26,628</u>	<u>370</u>	<u>151,849</u>	<u>178,847</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Group magazine	-	-	4,716
Group publication & other costs	14,376	14,376	16,192
Welfare	15,368	15,368	5,720
	<hr/> 29,744 <hr/>	<hr/> 29,744 <hr/>	<hr/> 26,628 <hr/>
<i>Total 2021</i>	<hr/> 26,628 <hr/>	<hr/> 26,628 <hr/>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	113,242	113,242	109,606
Depreciation	13,559	13,559	13,479
Water rates	946	946	-
Repairs	1,245	1,245	-
Communication system	3,730	3,730	-
Miscellaneous	1,703	1,703	414
Licenses & Subscriptions	1,296	1,296	1,117
Rent & Service Charge	520	520	520
Telephone & Computer	4,488	4,488	4,920
Print & Postage	14,584	14,584	10,821
Insurance	1,926	1,926	1,702
Equipment Hire	2,917	2,917	3,206
Travel	108	108	-
Legal & Professional	1,084	1,084	961
Bank Charges	854	854	888
Independent examination	2,957	2,957	2,300
Office Costs	1,567	1,567	1,856
Governance costs - Trustees travel reimbursed	56	56	59
	<u>166,782</u>	<u>166,782</u>	<u>151,849</u>
<i>Total 2021</i>	<u>151,849</u>	<u>151,849</u>	

7. Analysis of grants

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grants awarded	-	3,780	3,780	370
<i>Total 2021</i>	<u>370</u>	<u>-</u>	<u>370</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of grants (continued)

8. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	100,730	<i>100,000</i>
Social security costs	10,207	<i>7,136</i>
Contribution to defined contribution pension schemes	2,305	<i>2,470</i>
	113,242	<i>109,606</i>

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

	2022	<i>2021</i>
	No.	No.
Management and administration	3	<i>3</i>

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 £55,229 (2021: £62,690).

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £NIL were reimbursed or paid directly to Trustee (2021 - £59 to 1 Trustee) 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 2021	278,350	76,668	9,388	364,406
Additions	-	803	-	803
At 31 March 2022	<u>278,350</u>	<u>77,471</u>	<u>9,388</u>	<u>365,209</u>
Depreciation				
At 1 April 2021	8,791	16,735	5,754	31,280
Charge for the year	3,907	7,747	1,905	13,559
At 31 March 2022	<u>12,698</u>	<u>24,482</u>	<u>7,659</u>	<u>44,839</u>
Net book value				
At 31 March 2022	<u>265,652</u>	<u>52,989</u>	<u>1,729</u>	<u>320,370</u>
At 31 March 2021	<u>269,559</u>	<u>59,933</u>	<u>3,634</u>	<u>333,126</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021	109,767
Additions	3,590
Revaluations	(3,540)
At 31 March 2022	109,817
Net book value	
At 31 March 2022	109,817
<i>At 31 March 2021</i>	<i>109,767</i>

12. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	7,086	4,700
Prepayments and accrued income	530	385
	7,616	5,085

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Other taxation and social security	3,167	<i>2,741</i>
Accruals and deferred income	8,477	<i>5,049</i>
Grants payable - institutional	52,368	<i>58,727</i>
	64,012	<i>66,517</i>

Grants payable relate to an ongoing University College London research project.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	1,753	-	-	-	-	1,753
Kent Branch	353	-	-	-	-	353
West Midlands Branch	430	-	-	-	-	430
Property fund	333,126	-	-	(12,756)	-	320,370
	<u>335,662</u>	<u>-</u>	<u>-</u>	<u>(12,756)</u>	<u>-</u>	<u>322,906</u>
General funds						
General Funds	348,432	220,387	(212,899)	12,756	(3,540)	365,136
Total Unrestricted funds	<u><u>684,094</u></u>	<u><u>220,387</u></u>	<u><u>(212,899)</u></u>	<u><u>-</u></u>	<u><u>(3,540)</u></u>	<u><u>688,042</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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2021</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
Property fund	343,972	-	-	(10,846)	-	333,126
	<u>346,608</u>	<u>-</u>	<u>-</u>	<u>(10,946)</u>	<u>-</u>	<u>335,662</u>
General funds						
General Funds	343,174	168,994	(188,671)	10,946	13,989	348,432
Total Unrestricted funds	<u>689,782</u>	<u>-</u>	<u>(188,671)</u>	<u>-</u>	<u>13,989</u>	<u>684,094</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	320,370	320,370
Fixed asset investments	109,817	109,817
Current assets	321,867	321,867
Creditors due within one year	(64,012)	(64,012)
Total	688,042	688,042

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	333,126	333,126
Fixed asset investments	109,767	109,767
Current assets	307,718	307,718
Creditors due within one year	(66,517)	(66,517)
Total	684,094	684,094

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 £2305 (2021 - £2,470). Contributions totalling £nil (2021 -£nil) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

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