

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

Trustees

Christopher Fuller, Chairman
Carol Hooper, Vice Chair
David Wada, Treasurer
Paul Waine, Trustee
Jenny Willison, Trustee
Lee Raynor, Trustee
Adam Pownall, Trustee
Jatinder Paul, Trustee
Harry Rowan, Trustee (removed 1 March 2023)
Susan McAllister, Trustee (resigned 1 October 2022)
Robin Sheppard, Trustee (resigned 1 October 2022)

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 2023**

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 2023

The trustees of Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) present their annual report together with the financial statements of the Charity for the 1 April 2022 to 31 March 2023 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

GAIN is 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

Achievements and performance

a. Helping people affected by the conditions

The number of people contacting GAIN increased slightly to 291 direct requests. One to one peer support was given to 26 patients by 6 volunteers, a significant drop from the previous year. Most people have initial contact with the office team and are offered the opportunity to speak to a recovered patient. Additionally, group peer support sessions were arranged monthly although few people attended. One branch restarted but with fewer attendees than pre-pandemic.

With NHS rehabilitation services being stretched to the limit the GAIN on-line physiotherapy package remains a popular service, a further 59 people joined the scheme taking the total to 233.

Our website continues to attract users from around the world, with the USA being the largest user after the UK. The statistics showed that the Information Hub was the most popular landing page, but the newly updated blogs page was gaining interest. We are seeing a steady increase in followers across our social media

The GAIN Medical Advisory Board provided regular updates and responded to the questions generated by our callers

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

GAIN continues to work with ACES Marketing, the impact of good google ratings and social media reach giving more people affected the opportunity to engage with the charity.

The core objective of providing support was the primary reason the Charity was founded and still remains a primary objective. GAIN continues to offer a number of different ways for people to engage in a way that suits them, this is important as around 10% (a drop from 14% last year) of our membership do not want to receive information electronically.

We continue to ensure our Personal Grants Scheme is available to those in need and made grants this year to a value of £21,728. The majority was on helping families with travel and parking; we were also able to assist where the statutory body fell short in providing wheelchairs, rise and recline chairs and other aids for mobility. The provision of Amazon Echo Shows allowed “patients” to keep in touch with friends and family and to enable them to listen to music, books or a favourite TV show.

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.

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 virtually and in person with the NHS, 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 stood down as a trustee of the Neurological Alliance in November 2022 having completed her term. 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 has reduced by 29 to 152, and non-voting members have decreased by 196 to 1140. We still need to be mindful of the age profile as 80% of the voting membership is aged 60 or over.

d. Raising funds

The Charity saw a decrease in income of around £58,000 through donation and raising funds, although legacies received were much higher than previous years. Eligibility for grants was reduced and those applied for were not successful. With events returning to actual rather than virtual we are seeing people applying to take part and expect a higher income from those events in 2023/24.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

e. Strategies for achieving objectives for the coming year

The Board of Trustees have introduced a new strategic plan focusing on:

- Ensuring that the emerging needs of the patient are identified, and solutions offered.
- Updating and expanding our communication channels to ensure we raise awareness of the charity to reach all those affected by the conditions.
- Work in collaboration with appropriate organizations to ensure the needs of our patient group are met whether this is treatments, care pathways, research, awareness, or something not yet identified.
- Growing income to ensure sustainability.

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. 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 2022/23

Our consolidated financial statements for the year are shown on pages 11 to 26. A summary of the financial results for the year is set out below.

Incoming resources

Total income for the year was £450,582 which showed an increase of £230,037 from donations and members' activity.

Resources expended.

This year has seen expenditure rise from £212,889 to £224,221, with £218,221 (2022: £200,306) of this being on charitable expenditure – a rise of 5%.

Like so many other concerns, GAIN has not escaped the impact of the pandemic and latterly the cost of living crisis, which has seen income from donations reduce. However, legacy income has increased by £291,707, which is significant overall but remains an erratic source of income.

As a result of the drop in donations, the trustees made the difficult decision to reduce the office team from three to two full time staff, to reduce overheads.

In addition, the trustees decided that a full review of GAIN and its operations should be undertaken to ensure that GAIN could deliver its aims and objectives now, and in the future.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 2023, our funds total £903,608 (2022: £688,042). Of this £306,987 (2022: £320,370) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2023-2024 totaling £62,000. 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 £596,621 as of March 2023 (2022: £365,136).

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 2023**

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 2023**

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

by: Carol Hooper
Carol Hooper (Oct 24, 2023 16:03 GMT+1)

Date: 24/10/2023

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 2023.

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 2023

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: *Julian Flitter*
Julian Flitter (Oct 25, 2023 09:29 GMT+1)

Dated: 25/10/2023

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 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	443,949	443,949	210,151
Other trading activities	4	-	-	6,495
Investments	5	6,633	6,633	3,741
Total income		450,582	450,582	220,387
Expenditure on:				
Raising funds		5,588	5,588	12,593
Charitable activities		218,633	218,633	200,306
Total expenditure		224,221	224,221	212,899
Net income before net losses on investments		226,361	226,361	7,488
Net losses on investments		(10,795)	(10,795)	(3,540)
Net movement in funds		215,566	215,566	3,948
Reconciliation of funds:				
Total funds brought forward		688,042	688,042	684,094
Net movement in funds		215,566	215,566	3,948
Total funds carried forward		903,608	903,608	688,042

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

The notes on pages 13 to 26 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	306,987	320,370
Investments	11	102,913	109,817
		<u>409,900</u>	<u>430,187</u>
Current assets			
Debtors	12	12,291	7,616
Cash at bank and in hand		542,976	314,251
		<u>555,267</u>	<u>321,867</u>
Creditors: amounts falling due within one year	13	(61,559)	(64,012)
		<u>493,708</u>	<u>257,855</u>
Total assets less current liabilities		<u>903,608</u>	<u>688,042</u>
Total net assets		<u>903,608</u>	<u>688,042</u>
Charity funds			
Unrestricted funds	14	903,608	688,042
Total funds		<u>903,608</u>	<u>688,042</u>

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

Signed: Carol Hooper
Carol Hooper (Oct 24, 2023 16:03 GMT+1)

Date: **14 October 2023**

The notes on pages 13 to 26 form part of these financial statements.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023**

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 2023**

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 2023

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 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	152,242	152,242	210,151
Legacies	291,707	291,707	-
	<hr/> 443,949 <hr/>	<hr/> 443,949 <hr/>	<hr/> 210,151 <hr/>
<i>Total 2022</i>	<hr/> <i>210,151</i> <hr/>	<hr/> <i>210,151</i> <hr/>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Sales of cards and goods	-	-	6,495
	<u> </u>	<u> </u>	
<i>Total 2022</i>	<u>6,495</u>	<u>6,495</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income	6,633	6,633	3,741
	<u> </u>	<u> </u>	
<i>Total 2022</i>	<u>3,741</u>	<u>3,741</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant activities 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Research and raising awareness	37,136	(2,000)	183,497	218,633	200,306
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
<i>Total 2022</i>	<u>29,744</u>	<u>3,780</u>	<u>166,782</u>	<u>200,306</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Group publication & other costs	15,408	15,408	14,376
Welfare	21,728	21,728	15,368
	<u>37,136</u>	<u>37,136</u>	<u>29,744</u>
<i>Total 2022</i>	<u>29,744</u>	<u>29,744</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	127,204	127,204	113,242
Depreciation	13,383	13,383	13,559
Account system	292	292	-
Water rates	184	184	946
Repairs	1,215	1,215	1,245
Communication system	3,280	3,280	3,730
Miscellaneous	701	701	1,703
Licenses & Subscriptions	1,300	1,300	1,296
Rent & Service Charge	624	624	520
Telephone & Computer	4,619	4,619	4,488
Print & Postage	17,949	17,949	14,584
Insurance	1,526	1,526	1,926
Equipment Hire	753	753	2,917
Travel	1,076	1,076	108
Legal & Professional	3,187	3,187	1,084
Bank Charges	892	892	854
Independent examination	2,860	2,860	2,957
Office Costs	2,325	2,325	1,567
Governance costs - Trustees travel reimbursed	127	127	56
	<u>183,497</u>	<u>183,497</u>	<u>166,782</u>
<i>Total 2022</i>	<u>166,782</u>	<u>166,782</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants awarded	(2,000)	-	(2,000)	3,780
<i>Total 2022</i>	-	3,780	3,780	

8. Staff costs

	2023 £	<i>2022 £</i>
Wages and salaries	112,905	100,730
Social security costs	11,580	10,207
Contribution to defined contribution pension schemes	2,719	2,305
	127,204	113,242

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

	2023 No.	<i>2022 No.</i>
Management and administration	3	3

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 £56,375 (2022: £55,229).

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £NIL were reimbursed or paid directly to Trustee (2022 - £NIL to 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 2022	278,350	77,471	9,388	365,209
At 31 March 2023	<u>278,350</u>	<u>77,471</u>	<u>9,388</u>	<u>365,209</u>
Depreciation				
At 1 April 2022	12,698	24,482	7,659	44,839
Charge for the year	7,747	3,907	1,729	13,383
At 31 March 2023	<u>20,445</u>	<u>28,389</u>	<u>9,388</u>	<u>58,222</u>
Net book value				
At 31 March 2023	<u>257,905</u>	<u>49,082</u>	-	<u>306,987</u>
At 31 March 2022	<u>265,652</u>	<u>52,989</u>	<u>1,729</u>	<u>320,370</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2022	109,816
Additions	3,892
Revaluations	(10,795)
At 31 March 2023	<u>102,913</u>
Net book value	
At 31 March 2023	<u>102,913</u>
At 31 March 2022	<u>109,816</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	11,841	7,086
Prepayments and accrued income	450	530
	<u>12,291</u>	<u>7,616</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Creditors: Amounts falling due within one year

	2023	<i>2022</i>
	£	£
Other taxation and social security	2,597	<i>3,167</i>
Accruals and deferred income	8,594	<i>8,477</i>
Grants payable - institutional	50,368	<i>52,368</i>
	<hr/> 61,559 <hr/>	<hr/> <i>64,012</i> <hr/>

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 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Play - Getting Better Slowly	1,753	-	-	(1,753)	-	-
Kent Branch	353	-	-	(353)	-	-
West Midlands Branch	430	-	-	(430)	-	-
Property fund	320,370	-	-	(13,383)	-	306,987
	<u>322,906</u>	<u>-</u>	<u>-</u>	<u>(15,919)</u>	<u>-</u>	<u>306,987</u>
General funds						
General Funds	365,136	450,582	(224,221)	15,919	(10,795)	596,621
Total Unrestricted funds	<u><u>688,042</u></u>	<u><u>450,582</u></u>	<u><u>(224,221)</u></u>	<u><u>-</u></u>	<u><u>(10,795)</u></u>	<u><u>903,608</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 2023**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£	£
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>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	306,987	306,987
Fixed asset investments	102,913	102,913
Current assets	555,267	555,267
Creditors due within one year	(61,559)	(61,559)
Total	903,608	903,608

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
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

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 £2,719 (2022 - £2,305). Contributions totalling £nil (2022 -£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.









Gain accounts 23

Final Audit Report

2023-10-25

Created:	2023-10-24
By:	Caroline Morrice (caroline.morrice@gaincharity.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAlpCjKdM5uNGeYIzPXzNDtKCGrpRO_g8

"Gain accounts 23" History

-  Document created by Caroline Morrice (caroline.morrice@gaincharity.org.uk)
2023-10-24 - 11:03:47 AM GMT- IP address: 92.207.217.182
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2023-10-24 - 3:03:10 PM GMT- IP address: 18.135.9.17
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Signature Date: 2023-10-25 - 8:29:13 AM GMT - Time Source: server- IP address: 89.197.54.58
-  Agreement completed.
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