

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1 - 2
Trustees' Report	3 - 9
Independent Examiner's Report	10 - 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 27

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Carol Hooper, Chair
Paul Waine, Vice Chair
Sean Austin, Treasurer (appointed 2 November 2023)
Jenny Willison, Trustee
Lee Raynor, Trustee
Adam Pownall, Trustee (resigned 7 March 2024)
Jatinder Paul, Trustee
James Wilson, Trustee (appointed 4 April 2024)
Stephanie Parker, Trustee (appointed 2 November 2023)
Christopher Fuller, Chair (resigned 14 October 2023)
David Wada, Treasurer (resigned 14 October 2023)

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

Rich Collins

Accountants

Goodman Jones LLP
Chartered Accountants
1st Floor
Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Bankers

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

GULLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees of Guillain-Barré & Associated Inflammatory Neuropathies (GAIN) present their annual report for the year ended 31 March 2024 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 supporting people impacted by these conditions through our support offer; information, advice, and guidance; peer support; online forums; and local groups. We aim to support and empower people to understand and manage their condition. We facilitate our members to participate in trials to further the search for treatments and a cure, as well as funding and facilitating research ourselves. We also seek to raise awareness about these life changing conditions and their impact on individuals and families, as well as raising awareness about the Charity and our work.

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

This year has been a year of considerable evolution for GAIN, with significant changes in staffing and structure, including a complete change of personnel at all levels within the staffing team. We have brought in a new Chief Executive who is leading large scale organisational change and development, focusing on key areas previously identified as part of the internal review carried out earlier in the year, and seeking to work closely in co-production with members to identify new opportunities to improve our core offer and improve our reach and impact. With other staff members moving on, we now have an entirely refreshed staff team. This change has meant that at some points we were operating on minimal staff numbers, but we ended the year with revitalised personnel working through a strong, shared team ethic. This process was managed by a supportive team of Trustees, within which we also saw considerable change with a new Chair, Vice-Chair, and Treasurer taking on new roles, as previous long standing Trustees retired, and new Trustees joined the Charity.

We are proud of how our organisation has navigated through its changes in leadership, whilst still delivering incredible impact and outcomes for the people that we support and the wider Guillain-Barré Syndrome (GBS) and Chronic Inflammatory Demyelinating Polyneuropathy (CIDP) Community.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

a. Supporting people impacted by the conditions

People are at the heart of everything that we do at GAIN, and we have begun a renewal of our core support offer that moves away from a signposting service, to providing direct support to people wherever we can, with signposting where we can't. In 2023/24 we supported 191 people directly, with 24 people receiving peer support through our incredible volunteers. The number of contacts appears to be down and the number of people receiving peer support is around the same, but our data capture during this period has made this difficult to compare. Many of these individuals received repeat calls and continue to link in with their peer support volunteers.

We continued to build on our online support groups. These meet monthly, and there is now always someone from GAIN on the call to support and facilitate. The number of people attending fluctuates depending on need and availability. We are now capturing numbers at each meeting to create a baseline going forward.

We have maintained one local group in the North-West of the country, who continue to meet quarterly with around 10 people attending each meeting.

Our physiotherapy packs remained a popular part of our support offer with a further 48 people receiving a pack and a link to online videos. This is slightly down on last year, but gives a total of 281 people receiving packs in total. This project ceased at the end of 23/24.

Our personal grants scheme continued to grow, with a slight increase in the total spent to £22,666, up from £21,728. These grants were provided to 27 different people, with most supporting travel costs, while others provided equipment.

We added 4 voting members and lost 4 voting members over the year, resulting in maintaining 152 voting members. The overall age of this group does appear to be reducing. We also added 326 non-voting members during the year. However, our overall total was only up by 3 at 1143, meaning we either lost a lot of non-voting members, or there was an issue around data collection.

Our engagement with people, and our awareness raising saw us send out 4 newsletters, each to over 1000 people. Our website was visited by 43,624 people, and there were 3,900 people using our Facebook group. We continued to grow and develop our social media presence, with significant changes to how we operated, and as a result, to the reach we got after January 2024.

For the first time ever, we have produced an Impact Report to demonstrate what we do. The data we have to date is minimal, and we will be building on this over the coming months and years.

b. Trials and research

During the year, we contributed £20,000 to clinical research, supporting important work around identifying biomarkers.

We also continued to liaise with researchers, clinicians, and pharmaceutical companies to support recruitment to clinical and social research, and to share news on trials, research, and new potential treatments with our members

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

c. Marketing and engagement

In early 2024 we undertook an engagement and listening exercise with members and the public to better understand people's experiences and views of GAIN and what we do. We heard from 90 people, and have used and are using these findings to shape what we do and how we do it.

We have reviewed our baseline information and literature, creating easy read factsheets, as well as ensuring that our information is accessible. There is still some way to go, but feedback from people is demonstrating that we are moving in the right direction.

The previous and new Chief Executives have been involved in a number of partnerships and collaborations, building on our memberships of the various Neurological Alliances, the Specialised HealthCare Alliance, Rare Diseases UK, National Voices, and NCVO. We are working more closely on policy and developing collaborative approaches as we move forward. We continue to link with appropriate bodies such as NICE, NHS England, the British Peripheral Nerve Society and others, and have significantly built on our relationships with partner organisations GBS/CIDP Foundation International and EPODIN.

We continue to work with ACES Marketing to increase our reach and engagement, and our changes to how we undertake social media since January 2024 has seen significant growth across all channels.

We are beginning to develop new ways to engage with a broader and more diverse group of people, utilising new engagement methods, seeking to reach different demographic groups, and working with others to further our reach. This is to ensure that we reach as many people as possible, offering support and raising awareness across all potential patient groups.

d. Raising funds

Our fundraising continues to fluctuate with an increase in donations and fundraising, but an overall decrease in income due to receiving significantly less in terms of legacies. We will be working on a new fundraising strategy in 24/25.

e. Strategies for achieving objectives for the coming year

With the introduction of a new Chief Executive, the Board of Trustees have tasked him with developing a new overall organisational strategy in co-production with members and the Board. This will build on the previous iteration of the strategic plan.

The new plan will focus on:

- Renewing our core support offer
- Increasing reach and engagement
- Developing new clinical and social research channels
- Improving data collection and management
- Ensuring financial stability and sustainability
- Increasing impact for people and of the organisation and its assets
- Maintaining growth and development
- Developing collaborations and partnerships

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 2023/24

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 £303,906 which showed a decrease donations and members' activity.

Resources expended.

This year has seen expenditure fall from £224,221 to £216,979 of this being on charitable expenditure.

Like so many other concerns, GAIN has not escaped the impact of the cost of living crisis, which has seen income from donations reduce.

However, our other income streams have performed well against predictions.

We are now undertaking a full financial analysis to look at our financial strategies, and developing budgets across all expenditure areas of the Charity. These will be in place for 2024/25.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 a 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 2024, our funds total £994,789 (2023: £903,608). Of this £296,364 (2023: £306,987) represents the assets of the Charity including the land and building. In line with our policy stated above we are committed to projects during 2024-2025 totaling £20,000. Our policy is that we should also have in reserve a minimum of 6 months operating costs which would amount to approx. £108,490. We calculate free reserves totaling £698,425 as of March 2024 (2023: £596,621).

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 two full time.

e. Risk management

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

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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:
Date:

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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.

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

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:

Julian Flitter FCA

Goodman Jones LLP
Chartered Accountants
1st Floor
Arthur Stanley House
40-50 Tottenham Street
London
W1T 4RN

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	267,744	267,744	443,949
Other trading activities	4	21,491	21,491	-
Investments	5	14,671	14,671	6,633
Total income		303,906	303,906	450,582
Expenditure on:				
Raising funds		5,806	5,806	5,588
Charitable activities		211,173	211,173	218,633
Total expenditure		216,979	216,979	224,221
Net income before net gains/(losses) on investments				
		86,927	86,927	226,361
Net gains/(losses) on investments		4,254	4,254	(10,795)
Net movement in funds		91,181	91,181	215,566
Reconciliation of funds:				
Total funds brought forward		903,608	903,608	688,042
Net movement in funds		91,181	91,181	215,566
Total funds carried forward		994,789	994,789	903,608

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 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	296,364	306,987
Investments	11	111,673	102,913
		<u>408,037</u>	<u>409,900</u>
Current assets			
Debtors	12	7,735	12,291
Cash at bank and in hand		604,974	542,976
		<u>612,709</u>	<u>555,267</u>
Creditors: amounts falling due within one year	13	(25,957)	(61,559)
Net current assets		<u>586,752</u>	<u>493,708</u>
Total assets less current liabilities		<u>994,789</u>	<u>903,608</u>
Total net assets		<u>994,789</u>	<u>903,608</u>
Charity funds			
Unrestricted funds	14	994,789	903,608
Total funds		<u>994,789</u>	<u>903,608</u>

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

Date:

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 2024

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 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 2024**

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 2024**

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
Computer 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 2024

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 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	118,742	118,742	152,242
Legacies	149,002	149,002	291,707
	<hr/>	<hr/>	<hr/>
	267,744	267,744	443,949
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	443,949	443,949	
	<hr/>	<hr/>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising	16,000	16,000	-
Sales of cards and goods	5,491	5,491	-
	<u>21,491</u>	<u>21,491</u>	<u>-</u>

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment income	14,671	14,671	6,633
	<u>14,671</u>	<u>14,671</u>	<u>6,633</u>
<i>Total 2023</i>	<u>6,633</u>	<u>6,633</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant activities 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Research and raising awareness	21,803	13,365	176,005	211,173	218,633
	<u>21,803</u>	<u>13,365</u>	<u>176,005</u>	<u>211,173</u>	<u>218,633</u>
<i>Total 2023</i>	<u>37,136</u>	<u>(2,000)</u>	<u>183,497</u>	<u>218,633</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Raising awareness 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Newsletter costs	21,803	21,803	15,408
Welfare	-	-	21,728
	<u>21,803</u>	<u>21,803</u>	<u>37,136</u>
<i>Total 2023</i>	<u>37,136</u>	<u>37,136</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Raising awareness 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	99,580	99,580	127,204
Depreciation	11,998	11,998	13,383
Recruitment	885	885	-
Account system	-	-	292
Water rates	435	435	184
Repairs	2,066	2,066	1,215
Communication system	-	-	3,280
Staff agency costs	12,004	12,004	-
Miscellaneous	18	18	701
Licenses and subscriptions	13,252	13,252	1,300
Rent and service charge	-	-	624
Telephone and computer	4,692	4,692	4,619
Print and postage	4,927	4,927	17,949
Insurance	826	826	1,526
Equipment hire	13,552	13,552	753
Travel	138	138	1,076
Legal and professional	4,918	4,918	3,187
Bank charges	352	352	892
Independent examination	3,000	3,000	2,860
Office costs	1,762	1,762	2,325
Cleaning and waste disposal	1,055	1,055	-
Governance costs - trustees travel reimbursed	545	545	127
	<u>176,005</u>	<u>176,005</u>	<u>183,497</u>
<i>Total 2023</i>	<u>183,497</u>	<u>183,497</u>	

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of grants

	Grants to Institutions 2024 £	Grants to Individuals 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants awarded	(9,301)	22,666	13,365	<i>(2,000)</i>
<i>Total 2023</i>	<i>(2,000)</i>	<i>-</i>	<i>(2,000)</i>	

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

	2024 £	2023 £
Name of institution		
Other grants to institutions	(9,301)	<i>(2,000)</i>

8. Staff costs

	2024 £	2023 £
Wages and salaries	93,755	112,905
Social security costs	4,280	11,580
Contribution to defined contribution pension schemes	1,545	2,719
	99,580	<i>127,204</i>

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

	2024 No.	2023 No.
Management and administration	2	<i>3</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	<i>-</i>

Total remuneration including national insurance and pension contributions in respect to key management personnel totalled £72,799 (2023: £56,375)

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £545 were reimbursed or paid directly to Trustee (2023 - £NIL to Trustee) in respect of travel costs for meetings.

10. Tangible fixed assets

	Freehold property £	Property Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2023	278,350	77,471	9,388	-	365,209
Additions	-	-	-	1,375	1,375
At 31 March 2024	<u>278,350</u>	<u>77,471</u>	<u>9,388</u>	<u>1,375</u>	<u>366,584</u>
Depreciation					
At 1 April 2023	20,445	28,389	9,388	-	58,222
Charge for the year	67	11,587	-	344	11,998
At 31 March 2024	<u>20,512</u>	<u>39,976</u>	<u>9,388</u>	<u>344</u>	<u>70,220</u>
Net book value					
At 31 March 2024	<u>257,838</u>	<u>37,495</u>	<u>-</u>	<u>1,031</u>	<u>296,364</u>
At 31 March 2023	<u>257,905</u>	<u>49,082</u>	<u>-</u>	<u>-</u>	<u>306,987</u>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	102,913
Additions	4,506
Revaluations	4,254
At 31 March 2024	111,673
Net book value	
At 31 March 2024	111,673
<i>At 31 March 2023</i>	<i>102,913</i>

12. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	6,985	11,841
Prepayments and accrued income	750	450
	7,735	12,291

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Other taxation and social security	1,523	<i>2,597</i>
Other creditors	18	<i>-</i>
Accruals and deferred income	4,416	<i>8,594</i>
Grants payable - institutional	20,000	<i>50,368</i>
	25,957	<i>61,559</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 2024**

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

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Property fund	306,987	-	-	(10,623)	-	296,364
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds						
General Funds	596,621	303,906	(216,979)	10,623	4,254	698,425
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	903,608	303,906	(216,979)	-	4,254	994,789
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Designated funds:

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 2024**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£	£
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>

GUILLAIN-BARRE & ASSOCIATED INFLAMMATORY NEUROPATHIES (GAIN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	296,364	296,364
Fixed asset investments	111,673	111,673
Current assets	612,709	612,709
Creditors due within one year	(25,957)	(25,957)
Total	<u>994,789</u>	<u>994,789</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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	<u>903,608</u>	<u>903,608</u>

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,545 (2023 - £2,719). Contributions totalling £nil (2023 -£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.