Registered number
06653373

International Gaucher Alliance Limited

Report and Accounts

31 December 2025

Registered Charity Number 1192011
Company Registration Number 06653373

International Gaucher Alliance Limited
Report and accounts
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International Gaucher Alliance Limited
Company Information

Trustees
Aviva Fisher Rosenberg
Irena Znidar
Suyog Sathe
Aimeé-Kate Bosch
Diana Paulina Peña Aragón
Raul Chertkoff
Andre Balzekiene
Christine White
Patricia Lucki Zifonsky

Secretary
Patricia Lucki Zifonsky

Independent Examiner
Rayner Essex LLP Chartered Accountants
Faulkner House
Victoria Street
St Albans
AL1 3SE

Registered office
86-90 Paul Street
London
EC2A 4NE

Registered Charity Number 1192011
Registered Name of the Charity International Gaucher Alliance Limited
Company Registration Number 06653373

International Gaucher Alliance Limited
Company limited by guarantee registered number: 06653373
Registered charity number: 1192011
Trustees' Annual Report

The Trustees present their Report and Accounts for the year ended 31 December 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address of the charity is:
86-90 Paul Street
London
EC2A 4NE

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees who served during the year were:
Aviva Fisher Rosenberg
Irena Znidar
Suyog Sathe
Kristiyan Dimitrov (resigned 15 July 2025)
Francisco Carreiro (resigned 27 November 2025)
Aimeé-Kate Bosch
Diana Paulina Peña Aragón
Raul Chertkoff
Andre Balzekiene
Christine White
Patricia Lucki Zifonsky

All trustees are also members of the charity.

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Trustees' Annual Report

Objects and activities of the charity

The purposes of the charity

The International Gaucher Alliance (IGA) is an international umbrella group representing the interests of Gaucher patients and not-for-profit patient groups, as well as wider rare disease organisations. Our vision is for a world where all Gaucher patients have access to the treatment and care they need, with the possibility of a cure.

Our mission is to be the global voice for Gaucher patients and their families: empowering members, advocating for research that addresses unmet needs, and taking collective action to improve early diagnosis, treatment, and care. Our strategic imperatives remain focused on improving access, influencing the research agenda, and strengthening the capacity and sustainability of member organisations.

The main activities undertaken in relation to those purposes during the year

In 2025, the IGA continued to strengthen its position as the trusted global voice for the Gaucher community. With patients at the heart of everything we do, our work combined humanitarian support, advocacy, research, and education to ensure that the lived experiences of those affected by Gaucher disease shape international policy, practice, and innovation.

Humanitarian Aid and Patient Support

Throughout 2025, the International Gaucher Alliance (IGA) continued supporting patients and families facing barriers to diagnosis, treatment access, and continuity of care across multiple regions of the world.

The organisation worked closely with humanitarian, clinical, and industry partners to help patients navigate complex healthcare systems and access treatment and support. Several cases involved patients living in regions affected by conflict, financial instability, or limited healthcare infrastructure, highlighting the ongoing inequalities experienced by rare disease communities globally.

This work reinforced the importance of international collaboration, patient advocacy, and sustainable access pathways to support individuals living with Gaucher disease.

Focus on Africa

Africa remained a strategic priority for the IGA throughout 2025.

The organisation continued strengthening partnerships aimed at improving diagnosis, education, treatment access, and long-term sustainability of care across the region. Educational initiatives focused on supporting healthcare professionals working in resource-constrained settings and improving awareness of neuronopathic Gaucher disease.

A key area of focus during the year was the IGA's continued collaboration with A Rare Cause. The organisations worked closely together to develop diagnostic pathways and services, support educational activities, strengthen clinical networks, improve awareness, and support local clinicians and patient communities across the region.

This collaboration included joint support for the African educational GD3 webinar series, ongoing discussions around diagnostic challenges, and wider efforts to improve sustainable access to care and long-term capacity building within underserved regions.

The IGA also supported increased patient and family engagement across the region, helping strengthen community connection and collaboration between clinicians, advocates, and patient organisations.

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The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

The main achievements and performance of the charity during the year

Research and Publications
Research and innovation remained central to the IGA's work throughout 2025.

The organisation continued supporting the development of global patient-led research initiatives focused on improving understanding of neuronopathic Gaucher disease and ensuring that patient experience remains embedded within future research and clinical development.

The IGA also contributed to wider international discussions relating to clinical trials, patient-reported outcomes, rare disease research collaboration, and the importance of real-world evidence in improving care and treatment development.

Education and Communication
Education and communication continued to play a central role in the IGA's activities throughout 2025.

The organisation delivered webinars, podcasts, awareness initiatives, and digital communications aimed at supporting patients, families, healthcare professionals, and the wider rare disease community.
A continued focus during the year was improving awareness of delayed diagnosis, supporting patient understanding of emerging therapies and research, and creating opportunities for global knowledge-sharing and community engagement.

Representation at Global Meetings
The IGA maintained a strong international presence throughout 2025, representing the patient voice at scientific, clinical, policy, and rare disease meetings.

The organisation contributed to discussions relating to clinical research, patient engagement, access to treatment, and future innovation, while continuing to strengthen relationships with clinicians, researchers, industry partners, and advocacy organisations worldwide.

Collaboration and Community Engagement
Collaboration remained central to the IGA's work during 2025.

The organisation continued strengthening partnerships with clinicians, researchers, industry, humanitarian organisations, and patient advocacy groups worldwide to improve outcomes for individuals living with Gaucher disease.
The IGA continued its close collaboration with the International Working Group on Gaucher Disease (IWGGD), working together on a number of educational and strategic initiatives. This included the African educational webinar series focused on neuronopathic Gaucher disease, collaboration around clinical education and awareness activities, and ongoing discussions relating to research, diagnostics, and future clinical trial development.
The organisation also worked closely with A Rare Cause on initiatives aimed at improving education, diagnosis, and patient support in underserved regions. Collaborative activities included support for healthcare professional education, regional awareness activities, and work to strengthen clinical networks and sustainable access pathways.

During the year, the IGA also supported initiatives focused on patient engagement, education, unmet need, and advocacy, while continuing to work collaboratively with the wider rare disease community on shared challenges including access to treatment, diagnostics, and awareness.

International Gaucher Day

In 2025, the International Gaucher Alliance delivered the global campaign See the Signs, Shorten the Journey, focused on raising awareness of early symptoms and reducing diagnostic delay.

The campaign brought together member organisations, volunteers, patients, and advocates through coordinated awareness activities, educational resources, patient stories, and digital communications. Through strong international participation, the campaign helped reinforce the importance of earlier diagnosis and continued global advocacy.

Community and Global Reach

The Global Gaucher Connect Programme continued to be a significant part of the IGA's work throughout 2025, helping strengthen communication, collaboration, and support across the international Gaucher community.

The programme provided an important framework for connecting patients, families, clinicians, patient organisations, and advocates across multiple regions, particularly in areas where access to specialist knowledge and local support remains limited.

Throughout the year, the programme supported engagement and collaboration across countries including Kenya, Zambia, Rwanda, Mozambique, Zimbabwe, Tanzania, Sri Lanka, Bangladesh, Jordan, Morocco, and several countries across Eastern Europe and Latin America.

The programme also supported a range of activities and events, including educational webinars focused on neuronopathic Gaucher disease in Africa, awareness and advocacy activities linked to International Gaucher Day, community engagement through the Gaucher Voices podcast, and regional discussions relating to diagnosis, access to treatment, and patient support.

In addition, the programme played an important role in supporting outreach to newly identified patients and families, strengthening relationships with emerging patient organisations, and helping communities access information, support, and connections to clinical expertise.

The programme further supported collaboration across humanitarian initiatives, educational activities, awareness campaigns, and global advocacy work, helping ensure that communities remained connected and engaged.

By strengthening international relationships and encouraging shared learning and collaboration, the programme continued to support the IGA's wider mission of improving equity, awareness, and patient support globally.

Volunteer Contribution

The achievements of the IGA throughout 2025 would not have been possible without the dedication and support of its volunteers, members, patient leaders, and international partners.

Volunteers contributed across a wide range of activities including translation, webinar support, patient outreach, peer support, advocacy initiatives, education, communications, and humanitarian case coordination.

Their continued commitment, expertise, and lived experience remain central to the strength and impact of the organisation globally.

Looking Ahead: 2026 Priorities

Looking ahead to 2026, the IGA remains committed to improving global equity in Gaucher disease diagnosis, treatment, education, and research.

Key priorities for the coming year include continued expansion of educational activities and global awareness initiatives, particularly in regions where diagnostic delays and access to specialist care remain significant challenges.

The organisation plans to continue development of educational resources focused on neuronopathic Gaucher disease, including completion of the African webinar series and wider dissemination of practical diagnostic and clinical education materials.

The IGA will also continue supporting international collaboration around research, patient-reported outcomes, clinical trial readiness, and real-world evidence generation, while progressing future planning for the GARDIAN registry and associated patient-led research initiatives.

A further priority for 2026 will be strengthening the Global Gaucher Connect Programme to enhance community engagement, peer support, leadership development, and collaboration between patients, families, clinicians, and patient organisations worldwide.

The organisation also aims to continue supporting humanitarian and access-related activities in underserved regions through collaboration with clinicians, industry, humanitarian organisations, and advocacy partners.

In addition, the IGA will continue developing opportunities for younger members of the Gaucher community to engage in advocacy, education, and leadership activities to help support the organisation's long-term sustainability and future direction.

The IGA remains committed to ensuring that the patient voice continues to play a central role in shaping future advocacy, education, research, and access initiatives globally.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

The IGA is governed by a Board of Trustees, elected biennially in accordance with the Articles of Association. Trustees are recruited from member organisations, ensuring global representation and lived experience. The Board undertakes annual assessments and maintains a document on trustee competencies to ensure effective governance.

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Trustees' Annual Report

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net (expense)/income	10,064	(48,330)
Unrestricted funds available for the general purposes of the charity	179,127	169,063
Restricted funds	-	-
Total funds	179,127	169,063

Financial review of the position at the reporting date, 31 December 2025

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves

The Board of Trustees of the International Gaucher Alliance have agreed a general fund reserves policy of maintaining reserves equivalent to no less than six months of operating costs below which a meeting of the Trustees would be convened to formally discuss the issue. This policy currently reflects a minimum level of reserves of £97,235.

During the year the charity's reserves increased by £10,064 and held reserves of £179,127 at 31 December 2025. The level of reserves is above the minimum level of reserves required under the agreed reserves policy.

We have also adopted a document on trustee competencies, and we undertake annual Board assessments, the results form part of an on-going training and development programme for the trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Neil Heyes FCA - Independent Examiner
(Senior and Statutory Auditor)
Rayner Essex LLP Chartered Accountants
Faulkner House
Victoria Street
St Albans
AL1 3SE

International Gaucher Alliance Limited
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Trustees' Annual Report

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

International Gaucher Alliance Limited
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Trustees' Annual Report

Method of preparation of accounts - Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).
These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 16 June 2026.

Aimeé-Kate Bosch
Trustee Director

International Gaucher Alliance Limited

Report of the Independent Examiner Report to the Trustees of the charitable company on the accounts for the year ended 31 December 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 December 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

International Gaucher Alliance Limited

Report of the Independent Examiner Report to the Trustees of the charitable company on the accounts for the year ended 31 December 2025

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 December 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Rayner Essex LLP Chartered Accountants and Statutory Auditors;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material 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 386 of the Companies Act 2006 and section 130 of The Charities Act 2011;
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;
4. have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Neil Heyes FCA - Independent Examiner
(Senior and Statutory Auditor)
for and on behalf of:
Rayner Essex LLP Chartered Accountants and Statutory Auditors
Faulkner House
Victoria Street
St Albans
AL1 3SE

16 June 2026

International Gaucher Alliance Limited
Statement of Financial Activities Including Income and Expenditure Accounts
for the year ended 31 December 2025

	Notes	Total Unrestricted Funds 2025 £	Total Funds 2024 £
Income			
Donations and legacies		237,628	301,325
Charitable activities		20,485	34,117
Interest receivable		7	-
Total income		258,120	335,442
Expenditure			
Charitable activities		248,056	383,772
Total expenditure		248,056	383,772
Net income/(expenditure) for the year and Movement in total funds for the year	2	10,064	(48,330)
Total funds at 1 January		169,063	217,393
Total funds at 31 December	14	179,127	169,063

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

International Gaucher Alliance Limited
Statement of Financial Activities Including Income and Expenditure Accounts
for the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations and legacies		118,846	182,479	301,325	365,855
Charitable activities		34,117	-	34,117	29,804
Total income		152,963	182,479	335,442	395,659
Expenditure					
Charitable activities		208,716	175,056	383,772	365,122
Total expenditure		208,716	175,056	383,772	365,122
Net income/(expenditure) for the year and Movement in total funds for the year	2	(55,753)	7,423	(48,330)	30,537
Total funds at 1 January		201,251	16,142	217,393	186,856
Transfers in /(out)		23,565	(23,565)	-	-
Total funds at 31 December	14	169,063	-	169,063	217,393

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

International Gaucher Alliance Limited
Registered number: 06653373
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Intangible assets	8		1,745		6,980
Tangible assets	9		586		1,142
Investments	10		100		100
			2,431		8,222
Current assets					
Debtors	12	17,599		51,382	
Cash at bank and in hand		183,202		119,799	
		200,801		171,181	
Creditors: amounts falling due within one year	13	(24,105)		(10,340)	
Net current assets			176,696		160,841
Total assets less current liabilities			179,127		169,063
Net assets			179,127		169,063
Total funds of the charity					
Unrestricted Funds		14	179,127		169,063
Total charity funds			179,127		169,063

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Aimeé-Kate Bosch
Trustee
Approved by the board on 16 June 2026

International Gaucher Alliance Limited
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities and FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006. As such the charity has taken advantage of the exemption available not to present a Cash Flow statement.
International Gaucher Alliance Limited meets the definition of a public benefit entity under FRS 102.

` ***Departure from the Charities (Accounts and Reports) Regulations 2008***
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 SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern
The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Fund Accounting
Funds held by the charity are either:

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of appeal.

Income
Income received from subscriptions, donations, Gift Aid Tax and activities is measured at the fair value of the consideration received or receivable. Income is recognised when the charity has entitlement to the funds, any performance conditions attached the item of income have been met, it is probable that the income will be received and the amount can be reliably measured. Accruals are made for monies received on fund generating activities that were held during the financial year but received after the financial year end up to the date these financial statements were approved by the trustee/directors. Income received in advance of the provision of services is deferred until the criteria for income recognition are met.

Donated services
Donated services and facilities are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable tht a settlement will be required and the amount of the obligation can be measured reliably. Resources expended are included in the Statements of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered. Where applicable they have been charged directly to the funds and activities to which they relate.

Fixed Asset Investments
Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Intangible fixed assets
Website development costs are being written off in equal annual instalments over its estimated economic life of 5 years.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:
Plant and machinery over 4 years

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions
Contributions to defined contribution plans are expensed in the period to which they relate.

2 Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation and amortisation of owned fixed assets	5,791	6,354
Trustees' and volunteers' remuneration	36,500	44,638
Independent Examiner's remuneration	3,540	3,450
Contributions to pension fund for employees	1,986	1,832

3 Donated goods, services and facilities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Included in donations and legacies:		
Donated goods and services	36,500	44,638
	36,500	44,638

Directors and volunteers have made donations of their services to the company during the year to the value of £36,500 (2024: £44,638). Administration expenses include directors' and volunteers' fees for services donated to the company of £36,500 (2024: £44,638) and donations and legacies include donations by the directors and volunteers of £36,500 (2024: £44,638) in respect of their services to the company.

4 Staff costs

	2025	2024
	£	£
Wages and salaries excluding trustees and key management personnel	30,293	46,011
Social security costs	(1,768)	8,026
Other pension costs	1,986	1,832
Salaries and benefits paid to key management personnel	77,496	77,496
Directors' and volunteers' fees for services donated to the charity	36,500	44,638
	144,507	178,003

The cost to the charity of senior management personnel remuneration included the following:	2025	2024
	£	£
Gross wages and Employer's National Insurance contributions	76,139	83,312
Contributions for the provision of money purchase pension	1,321	1,321

	2025	2024
Numbers of such staff to whom benefits are accruing :	Number	Number
Under money purchase pension schemes	1	1

5 Employees

	2025 Number	2024 Number
Average number of full time staff	1	1
Average number of part time staff	1	2
Average total number of staff	2	3

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :

	2025 Number	2024 Number
£70,001 to £80,000	1	1

6 Remuneration and payments to volunteers and to Trustees and persons connected with them

	2025 £	2024 £
Remuneration payable to trustees or connected persons		
Directors' and volunteers' fees for services donated to the charity	36,500	44,638

Directors and volunteers have made donations of their services to the company during the year to the value of £36,500 (2024: £44,638). Administration expenses include directors' and volunteers' fees for services donated to the company of £36,500 (2024: £44,638) and donations and legacies include donations by the directors and volunteers of £36,500 (2024: £44,638) in respect of their services to the company.

7 Deferred income - Unrestricted funds

	2025 Received deferred in year £	2025 Deferred at year end £	2024 Received deferred in year £	2024 Deferred at year end £
Eli Lilly corporate membership funding	40,000	13,333	-	-
Eli Lilly consultancy fees	10,000	1,250		
Other income - LSD bursary	1,000	1,000	-	-
	51,000	15,583	-	-

Deferred income is included in creditors and comprises funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance.

8 Intangible fixed assets

	£
Website development costs:	
Cost	
At 1 January 2025	24,900
At 31 December 2025	24,900
Amortisation	
At 1 January 2025	17,920
Provided during the year	5,235
At 31 December 2025	23,155
Net book value	
At 31 December 2025	1,745
At 31 December 2024	6,980

Website development costs are being written off in equal annual instalments over its estimated economic life of 5 years.

9 Tangible fixed assets

	Plant and machinery etc £	Total £
Cost		
At 1 January 2025	10,977	10,977
At 31 December 2025	10,977	10,977
Depreciation		
At 1 January 2025	9,835	9,835
Charge for the year	556	556
At 31 December 2025	10,391	10,391
Net book value		
At 31 December 2025	586	586
At 31 December 2024	1,142	1,142

10 Investments

	Investments in subsidiary undertakings £	Total £
Cost		
At 1 January 2025	100	100
At 31 December 2025	100	100
Historical cost		
At 1 January 2025	100	
At 31 December 2025	100	

11 Subsidiary companies

The name of the subsidiary undertaking is International Gardian Limited, registered in England & Wales with company number 12658731.

The aggregate amount of the holding company's investment in its subsidiary is £100, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company.

A summary of the unaudited financial statements of the subsidiary is :	2025 £	2024 £
Assets and Funds		
Aggregate amounts of assets /(liabilities)	495	22,629
Aggregate amount of funds	495	22,629
Profit and Loss		
Turnover	-	80,788
Other income	19	139
Expenses	(22,153)	(61,544)
Net profit /(loss) for the year after tax	(22,134)	19,383

The net profit/(loss) of the subsidiary is stated after including intergroup company expenditure of £6,681 (2024 - £22,756).

12 Debtors

	2025 £	2024 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	15,143	6,624
Other debtors	2,456	44,758
	17,599	51,382

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	629
Deferred Income - Unrestricted funds	15,583	-
Taxation and social security costs	-	3,171
Other creditors	8,522	6,540
	24,105	10,340

14 Movement in Funds

	As at 1 January 2025 £	Income £	Expenditure £	Transfers in/(out) £	As at 31 December 2025 £
General fund	169,063	258,120	(248,056)	-	179,127
Total unrestricted funds	169,063	258,120	(248,056)	-	179,127
Total restricted and unrestricted funds	169,063	258,120	(248,056)	-	179,127

Movement in Funds	As at 1 January 2024 £	Income £	Expenditure £	Transfers in/(out) £	As at 31 December 2024 £
Restricted funds					
Gene Therapy	60	-	-	(60)	-
Sanofi work programme 2023	10,440	11,000	(6,215)	(15,225)	-
Pfizer funding 2023-24	4,445	-	(4,980)	535	-
Takeda Educating doctors	1,197	-	(1,197)	-	-
Takeda transitions	-	5,000	(4,200)	(800)	-
ISU sponsorship BGM	-	3,979	(3,963)	(16)	-
Eli Lilly work programme 2024	-	15,000	(15,000)	-	-
Eli Lilly BGM sponsorship	-	10,000	(10,016)	16	-
Eli Lilly Educating and Empowering	-	5,000	(5,000)	-	
Sanofi work programme 2024	-	95,000	(86,984)	(8,016)	
Pfizer funding 2024	-	37,500	(37,501)	1	-
Total restricted funds	16,142	182,479	(175,056)	(23,565)	-
					-
General fund	201,251	152,963	(208,716)	23,565	169,063
Total unrestricted funds	201,251	152,963	(208,716)	23,565	169,063
Total restricted and unrestricted funds	217,393	335,442	(383,772)	-	169,063

During the year ended 31 December 2024 transfers were made from unrestricted funds to cover deficits on Pfizer 2023-24 projects and Eli Lilly BGM sponsorship. A transfer was made from the Takeda Transitions fund to unrestricted funds to match costs recognised in unrestricted funds during 2024 related to this funding now paid. Transfers were made from the Sanofi work programme 2023 and 2024 funds to unrestricted funds following agreement with Sanofi to reallocate funds not spent on other IGA work programme projects without restriction. During the year the small brought forward balance on the Gene Therapy restricted fund was re-designated to the general fund as approved by the Trustees.

14 Movement in Funds (continued)

At 31 December 2025 the net assets of £179,152 were analysed between unrestricted funds of £179,152 and restricted funds of £nil.
The purposes for which the funds are held by the charity are:

Unrestricted funds:	
General fund	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Restricted funds:	
Gene Therapy	Funds received from Freeline for funding Gene Therapy work.
Sanofi work programme 2023	Funds held for funds received from Sanofi for funding 2023 work programme.
Pfizer work programme 2023-24	Funds held for funds received from Pfizer for funding 2023-24 work programme.
Takeda Educating doctors	Funds held for funds received from Takeda for Education doctors work.
Takeda transitions	Funds held for funds received from Takeda for Transitions prject.
ISU sponsorship BGM	Funds received from ISUABXIS CO., LTD for sponsorship of the 2024 Biennial General Meeting.
Eli Lilly work programme 2024	Funds held for funds received from Eli Lilly for funding 2024 work programme.
Eli Lilly BGM sponsorship	Funds received from Eli Lilly for sponsorship of the 2024 Biennial General Meeting.
Eli Lilly Educating and Empowering	Funds received from Eli Lilly for sponsorship of Educating and Empowering 2024 Global Advocates conference.
Sanofi work programme 2024	Funds held for funds received from Sanofi for funding 2024 work programme.

15 Related party transactions

During the year the company has recharged costs to its subsidiary International Gardian Limited as follows:

	2025 £	2024 £
Administration fees	6,681	22,756

Included in other debtors is £15,143 due from International Gardian Limited (2024:£6,624). Included in other creditors is £601 (2024: £601) owed to The Gauchers Association, Jeremy Manuel, the Honorary President of the Company is a director of The Gauchers Association Limited.

During the year, staff costs of £5,276 (2024 - £15,707) were recharged to its subsidiary, International Gardian Limited ("IGL"). These recharges are included within Income in Charitable Activities.

16 Controlling party

The company is limited by guarantee and is under the control of its Trustees as a body.

17 Other information

International Gaucher Alliance Limited is a private company limited by guarantee and is incorporated in England. It has no share capital. The liability of each member in the event of winding up is limited to £10.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

As a charity, tax exemption applies to income arising and expended on its charitable activities.

An Independent Examination has been carried out on the accounts. There were no matters of concern arising as a result of the Examination.

Its registered office is:
86-90 Paul Street
London
EC2A 4NE

International Gaucher Alliance Limited
Detailed Income and Expenditure
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	Total funds 2025 £	Total funds 2024 £
Income		
Revenue grants and donations from non public bodies	201,128	256,687
Donated goods and services	36,500	44,638
Charitable activities - consultancy fees receivable	20,485	34,117
Interest receivable	7	-
	258,120	335,442
Expenditure on charitable activities - Direct spending		
Administrative expenses		
Employee costs:		
Wages and salaries	107,789	123,507
Pensions	1,986	1,832
Employer's NI	(1,768)	8,026
Travel and subsistence	16,650	63,032
Other direct costs:		
Conferences and Seminars	22,042	55,453
	146,699	251,850
Expenditure on charitable activities - Support costs		
Employee costs:		
Employee costs:		
Staff training and welfare	68	1,736
Directors' and volunteers' fees	36,500	44,638
Entertaining	-	258
	36,568	46,632
Premises costs:		
Rent	2,145	1,675
	2,145	1,675
General administrative expenses:		
Telephone and internet	491	835
Postage	124	32
Stationery and printing	232	1,942
Subscriptions	2,699	2,910
Bank charges	632	925
Insurance	1,725	1,700
Equipment expensed	47	40
Software	4,234	4,401
Repairs and maintenance	-	116
Depreciation	556	1,119
Amortisation of intangible fixed assets	5,235	5,235
Sundry	107	688
Foreign exchange gains and losses	59	165
	16,141	20,108

International Gaucher Alliance Limited
Detailed Income and Expenditure
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	Total funds 2025 £	Total funds 2024 £
Legal and professional costs:		
Accountancy fees (including Examiner's fee)	11,183	9,592
Consultancy fees	3,072	1,685
Administration recharge (contractor)	18,166	12,824
Advertising and PR	-	10,560
Other legal and professional	14,082	28,846
	46,503	63,507
	248,056	383,772
Total	10,064	(48,330)