Report and financial statements for the year ended 31 December 2022

Multiple Sclerosis International Federation

(A company limited by guarantee)

Company registration number:	05088553
Charity registration number:	1105321
Registered address:	Skyline House, 200 Union Street, London SE1 0LX

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Introduction

During 2022, the MS International Federation and its members – the global MSIF Movement – together with all the people affected by MS across the world have, emerged from the COVID-19 pandemic, to be faced with a global economic downturn, Russia's invasion of Ukraine and the associated cost-of-living crisis in many countries.

Despite these challenges, we have been able to make progress towards the objectives we have set ourselves, supporting collaboration in research, advocating for improved access to treatments and healthcare, providing information and working with our members and other MS organisations to build a stronger broader MS movement. This report provides an overview of the progress made by the Movement toward the objectives in our strategy “Together we are Stronger than MS”.

We also took a great deal of time in 2022 to reflect and work on our own governance and future strategy. We have involved people across the movement in examining how best we might serve our member organisations to ultimately benefit the global community of people with and affected by MS. This has resulted in a new strategy for 2023 – 2027 and a governance review, started in 2022 which will continue into 2023.

At the heart of both old and new strategy is a unified vision. This vision guides not just the MSIF secretariat, but the entire MS Movement which works together to pursue its aims. Through this approach of collaboration and active engagement, MSIF’s members and other MS organisations can mutually benefit from the expertise and resources of the other members and these resources then also contribute to global work and collaborative projects.

Our movement hosts many countries, many cultures and many different realities of what it means to live with MS. In this report, you will see parts of the movement that have contributed, as well as the impact on the lives of people affected by MS around the world. We are very grateful for all the organisations that, and health care professionals and researchers who, in spite of very difficult challenges, continue their commitment to work together and share their expertise and resources with the whole movement, driven on by the needs of people affected by MS – and their and our ultimate dream: a world without MS.

Mai Sharawy

Chair

Trustees report

The trustees present their report and financial statements for the period ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued 2015 in preparing the annual report and financial statements of the charity.

Who we are and what we do

The Strategy for 2017-2021 (extended into 2022 as we transitioned to a new strategy for 2023-2027)

‘Together we’re stronger than MS’ is the strategy for the whole global MSIF movement.

The focus of this strategy is to mobilise the entire MSIF movement; organisations, people affected by MS, volunteers and staff, to achieve our common mission: To bring the world together to improve the quality of life of everybody affected by MS and to end MS forever.

We are building a stronger, broader, global movement made up of effective MS organisations, engaged individuals and strategic international collaborations. Together we tackle challenges for people affected by MS in countries rich and poor.

Our aims, objectives and activities

Our five aims show the impact we aim to achieve as a movement over 10 to 15 years. These aims are connected and support each other. In order to work towards these aims, we have identified a number of objectives and actions for the five-year strategic period. See more: www.msif.org/about-ms/our-strategy/. The table below outlines those we set out to achieve in 2022.

MSIF - 2021 priorities

Long term Aims in the 2017-2021 Strategy – extended to 2022	**2022 objectives and actions towards these aims**
Better scientific understanding leading to new ways to treat, prevent and stop MS.	• Advance systems for enabling data sharing, with a focus on Patient Reported Outcomes and the relationship between MS and COVID-19. • Continue to engage member organisations in and facilitate global communications about the Progressive MS Alliance. • Fill gaps in the MS research workforces throughout the world.
Improved access to effective treatments and health care.	• Continue work toward ensuring access to DMTs, including a new application for the WHO’s Essential Medicines List. • Use the Atlas to collect some more global data and publish the data gathered in 2020 in relation to access to treatment.
Access to accurate and trustworthy information and resources to make informed decisions to live well with MS.	• Repurpose and translate one or two materials for adaptation and use around the world. • Maintain networks of membership staff and volunteers in communications.
Positive changes in policies and practices, attitudes and behaviours that are obstacles to living well with MS.	• Develop advocacy tools for national, local and individual action, in particularly by coordinating World MS Day and continuing the work on an update of the Atlas of MS.

A stronger, broader MSIF movement made up of effective MS organisations, engaged individuals and strategic international collaborations	• Strengthen MS organisations in countries with challenging socio-economic conditions, with a continued focus on the Arab region, Latin America and India. • Enhance the effectiveness of members and MSIF, including through our International Networking meetings. • Implement the 'more than one member per country' policy.

New strategy development

During 2022 we gathered people from across the board and wider membership to reconfirm our vision and mission, update our values and identify the aims and goals for our new strategy 2023-2027.

Contribution of volunteers

One volunteer supports the MSIF Secretariat in the organisation of its biannual international networking meetings. Our trustees are unpaid volunteers. Around the world many other members of committees and working groups, including people affected by MS and health care professionals, also contribute to our common global work.

How we measure and assess success

MSIF sets annual milestones and longer term objectives for each project and for the strategy and organisation as a whole, the latter is available to the public in MSIF's 2017-2021 Strategy on www.msif.org/about-us/reports-and-resources . We will publish the new strategy including the aims, goals and outcomes we want to achieve progress on in the new strategic period (2023 – 2027). Improving the quality of our reporting, with a focus on outcomes, is a subject to be addressed in the ongoing governance review.

We regularly monitor and evaluate projects against these indicators in order to learn and improve our work, ensure accountability and good governance. Annual reports are prepared for major funders, with six-monthly updates provided to the board and all members through a Strategy Progress Report. Our annual trustees' report and accounts are published on our website.

Methods we use to assess and measure success include:

- Surveys of our membership and/or the global MS community e.g. World MS Day evaluation survey, survey of our research grant recipients;
- Number of subscribers to our e-newsletters;
- Number of new MS organisations fulfilling MSIF membership criteria;
- Number of downloads of our information resources, advocacy publications and toolkits and various numerical indicators in relation to MSIF's social media;
- Number of MS organisations and individuals taking part in our events e.g. World MS Day or various webinars
- Comparison of organisational self-assessments made during capacity building projects;
- Qualitative feedback gathered via focus group discussions and semi-structured interviews;
- Reports by external consultants on the results and effectiveness of MSIF's projects;
- Logs of any complaints received and our response to them;
- Evaluation forms from training, conference and meeting attendees.

Ultimately MSIF's purpose is to benefit people with and affected by MS around the world, both through our member organisations and network but also directly, especially where no such MS organisations exist. To help assess our success, our People with MS Advisory Committee provides advice to the board on any issues in relation to the needs of people with and affected by MS. Most of our project work groups have members who have or are affected by MS, as does our Board of Trustees. We also consult with a wider pool of people with and affected by MS.

Our complaints policy and procedure are sign-posted on our website. We define a complaint in broad terms as 'any expression of dissatisfaction about any aspect of MSIF and its work with the global MSIF movement'. In 2022 we received 9 complaints, compared to 14 in 2021.

Grant making policy

During 2022, the public health threat of COVID-19 continued to decline. The special conditions attached to the grants provided by MSIF during the COVID-19 pandemic were relaxed as travel and meeting in-person resumed. The grant conditions in place since late 2021 place emphasis on risk assessments for in-person events and travel and a clause to alert MSIF to any change in the local COVID-19 situation relating to funded work and resultant steps taken to mitigate risk.

Capacity building grants

Capacity building grants aim to support emerging organisations, or representatives of those organisations, in countries with economic challenges and/or a less well-developed civil society sector and are awarded on the judgement of MSIF staff. These grants are either given to registered organisations, emerging MS support structures or to service providers/consultants. In exceptional cases, grants are paid to intermediary non-governmental organisations or individuals to help them undertake capacity building work to help create a local MS support structure.

The grants are given for travel to MSIF or other meetings and training events or for time-limited project work, such as production of materials, training opportunities or awareness-raising or advocacy activities. They can include costs for staff or consultants.

Travel grants to MSIF meetings normally require that grantees pay part of the costs themselves or find match-funding.

Project or activity grants are awarded through a thorough and (where appropriate) competitive process, through public tendering and/or calls for applications.

Such criteria may involve both organisational and country factors, such as:

- Due diligence in relation to the organisations involved (including: audited accounts; official registration documents; satisfactory capacity and processes to implement the grant)
- Organisation type (patient-led/health professional-led)
- Organisations' responsiveness and readiness
- MS prevalence rate
- Accessibility to treatment by people with MS
- Travel risk
- World Bank country classifications (e.g. per capita income and poverty rates).

These grants are decided by a panel of staff members of the MSIF Secretariat and formalised in grant agreements. They are normally provided in instalments dependent on reporting on progress towards objectives and expenditure.

Some other grants, for example those relating to World MS Day, are used to support a wider range of organisations and members.

Research grants and awards

Research grants aim to encourage or facilitate international collaboration in medical or socio-economic research into MS and through this the search for understanding the cause, for better treatment and ultimately to end MS.

Grants may be provided to institutions, groups of researchers, individual researchers or clinicians. The grants to individuals from low and middle-income countries also aim to reinforce research and clinical capacity in such countries, as well as the development of MS organisations.

Grants may be given in the form of:

- Fellowships or travel grants for researchers to spend time gaining experience in another country (McDonald Fellowship and Du Pré grant)
- Awards in recognition of life time achievement (Charcot Award; biennial) or outstanding research contributions best translational poster at the annual ECTRIMS congress (Charcot Award and Young

Investigator Award)

- Ad-hoc contributions to certain international research collaborations

Since 2020, and the onset of COVID-19, the award eligibility criteria are flexible to accommodate for travel restrictions and research projects can take place virtually, if appropriate and justified.

Calls for proposals are normally publicly distributed within the research community and publicised on MSIF's website and partners such as ECTRIMS and MENACTRIMS websites, and judged on a competitive basis by panels comprising members from MSIF's International Medical and Scientific Board (IMSB) as well as individuals with lived experience of MS

Ad hoc grants may be made on the basis of established priorities in MSIF's strategy and decided by the CEO, seeking advice from the chair of the IMSB and/or its Executive Committee or other qualified researchers.

Criteria used to decide on grants may include:

- Scientific merit of the proposals
- Relevance to MSIF's strategic priorities
- Income category of the researcher's country (with a low, lower middle or upper middle income as defined by the World Bank)
- Extent of international and collaborative involvement

Where grants are awarded for the duration of more than one year they are paid in instalments, subject to reporting on progress and expenditure.

Governance for a global movement

Governing document and Board of Trustees

Multiple Sclerosis International Federation is a charity established under a Memorandum and Articles of Association and incorporated as a company limited by guarantee and not having a share capital on 30 March 2004. The Federation was registered with the Charity Commission on 5 August 2004.

For the purpose of the Companies Act 2006, the Board of trustees is regarded as the Board of Directors of the company. The trustees of the company throughout the period are as follows:

Mai Sharawy (Egypt) **Chair**

Guillaume Courault (France) **Vice Chair**

Martin Stevens (UK) **Board Secretary**

Victoria Annis (UK) **Treasurer**

Johana Bauer (Argentina)	Ava Battles (Ireland)
Desmond Graham (Australia)	Liesbeth Kooij (Netherlands)
Martinus Desmet (Belgium)	Pedro Carrascal (Spain, retired October 2022)
Dr Brenda Banwell (Canada)	Ana Torredemer (Spain)
Pamela Valentine (Canada)	Nick Moberly (UK)
Klaus Høm (Denmark)	Andrea Prato (Uruguay)
Herbert Temmes (Germany)	Peter Galligan (USA)
Dimitra Kalogianni (Greece)	Kim Phillips (USA)
Viresh Oberoi (India)	Cynthia Zagieboylo (USA)
Mario Battaglia (Italy)	

Methods for recruiting, appointing, training trustees

The Council, MSIF's supreme governing body, elects a Nominating Committee. The Nominating Committee reviews skills required for the Board and invites MSIF member organisations and relevant others to nominate candidates. It reviews submissions, interviews candidates when necessary and meets to discuss and finalise a slate of candidates to fill all Board positions. The Committee distributes supporting papers to Council members and submits them with the slate for discussion and election. Under the Articles of Association, the members of the Board of Trustees are elected at the triennial Council Meeting. The Board shall consist of no less than three members. Guidance is in place for rotation of Board members.

New trustees receive written induction information upon appointment and attend an induction within the first six months of appointment.

Charity Code of Governance

As a global organisation based in the United Kingdom, MSIF follows and benefits from the regulatory framework and standards in the highly developed Charity sector in the UK adding elements that reflect its international character.

The Board has adopted the key principles of the Charity Code of Governance, which is considered an important standard for governance in the UK charity sector and is taken into account in the considerations of the ongoing governance review.

The Board of trustees values people's differences and is fully committed to encouraging diversity. Our aim is to strive to have at least 25% of seats on the Board filled by people with MS. In 2022, with 5 out of the 23 trustees being people with MS we have reached a figure of 22%. It is important that their voices are heard in the Board, and we want to send a strong message to the outside world that all operations of the Federation support this.

In March 2022 the MSIF board endorsed the findings and recommendations of the task force established to identify any existing barriers in relation to equality, diversity and inclusion (EDI) in relation to governance and the operations of the Federation. Whilst the task force found no breaches of the law (international or UK) or major concerns, it made three main recommendations:

1. The Board to show leadership on this topic and commit to a continuous journey towards greater EDI not just for the Secretariat but throughout our Federation.
2. The Secretariat, engaging external expertise where needed, to make an action plan with achievable goals along with the resources to address them and steps to monitor progress.
3. The issues highlighted in the review are considered as part of the strategy working groups and governance review.

In 2022 progress has been made on the first and third recommendations.

Governance Review

During 2022, MSIF started the process of a governance review. A steering group was convened, a brief developed, then following a successful tendering process, a consultancy company, Campbell-Tickell were commissioned. The consultants conducted a survey of and interviews with board members and used the findings to inform and facilitate a board discussion in October 2022 to determine the scope of work. The review then continued into 2023 supported by the same consultancy and moving to a second phase of identifying and agreeing improvements in the governance.

Risks and risk-management

The trustees have considered the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

Every six months the trustees review the major governing, operational and financial risks which the Federation faces and adjust mechanisms to lessen these risks when judged necessary and consider how to manage them when they might occur. The risk register gets updated accordingly.

Good governance is critical to ensure we advance our overall aims and objectives and as is good practice the governance review seeks to ensure we run the organisation effectively to enhance our organisational performance.

Some of the risks are more temporary, other risks are more permanent and include the risk of individual health care companies' changes in strategy, reducing or stopping grants to MS patient organisations and some uncertainty about limitations on grants. Additional risks in fundraising relate to the economic climate in member countries and finding funding avenues which members can support.

Equally the risk of sudden political instability or of security or disaster in a country where we operate, including the risk to staff is always present. In 2022, international travel resumed. As in previous years, control procedures include following foreign office travel advice and use of insurance company security briefings, as well as adequate travel and event insurance with the addition of taking appropriate precautions relating to COVID-19.

Another permanent risk is that of adverse publicity, due to a failing for example in governance or fundraising practice, leading to reduced trust and confidence, for example amongst beneficiaries and funders. In addition some of our fundraising tools are provided by and shared throughout the membership, which could lead to one member gaining a controlling interest.

As an international membership organisation there is always a risk of some members losing engagement in the movement as our strategy cannot fully address or appeal to the wide variety of member needs and interests.

During 2022, as the public health threat of COVID-19 declined, some related risks have reduced in significance. We reopened the office with a new long-term flexible working policy, recommenced international travel and events (such as Cykelnerven) from June 2022 onwards and held our first in-person board and international networking event in October. All these adjustments were made with thorough examination of risks and benefits with contingency procedures built into project planning to ensure safety of our staff and volunteers. We have had no adverse events, bar a few cases of COVID-19. The long-term impact of the pandemic plus a global economic crisis still results in the risk of a reduction in future income from our membership fees.

Management and structure

The structure of the organisation consists of a Council, made up of representatives from its member organisations, that elects the Board of Trustees. In 2022, the trustees held 1 in-person and 6 virtual meetings, in March, May, June, July, September, October and December.

Trustees are responsible for the overall strategic direction of the charity while decisions on tactical means to achieve these objectives are taken by the Chief Executive in conjunction with staff and with input from people affected by MS, member organisations and other stakeholders throughout the world.

Additionally, operational working groups, often made up from staff and or volunteers from Member Organisations, take on responsibilities for specific projects, either reporting to the CEO or directly to the Board of trustees depending on the nature of each project.

Pay and remuneration

The salary and remuneration for the CEO is part of the pay policy for all staff.

The system includes annual increases in pay and remuneration, including inflation and increments. Ratio between highest and lowest paid permanent staff in the organisation is a maximum of 3.

Key management personnel

Chief Executive Peer Baneke

Deputy CEO Ceri Angood Napier

Bankers	**Auditors**	**Solicitors**
Coutts & Co. 440 Strand, London WC2R 0QS CCLA Investment Management Ltd, COIF Charity Funds, One Angel Lane London EC4R 3AB	Moore Kingston Smith LLP, 9 Appold Street London EC2A 2AP	Collyer-Bristow LLP, 4 Bedford Row, London WC1R 4DF

Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. In line with this we are committed to providing high quality information and services to the global MS community. As well as offering services and information for our network of MS organisations, the vast majority of our materials containing information for people with and affected by MS, clinicians, and advocates can be accessed by the public via our website www.msif.org.

In agreeing our activities for each year, we have regard to the legal responsibilities outlined in the

Charity Commission's general guidance on public benefit. The trustees always ensure that the programmes are in line with our charitable objects as set out in MSIF's governing document the Articles of Association.

The benefits of our activities for individuals (in the main to people with MS, their caregivers, their families and others affected by it) are available worldwide and have most relevance in those areas where the incidence of MS is highest and in low and middle income countries. They are not dependent on membership of MSIF or of one of the national MS organisations.

MSIF’s progress against 2022 priorities

In MSIF’s Report and Financial statements for the year ending 2022 we set out objectives and actions for 2022 towards the aims in our 5 year strategy. Here we restate those objectives and report on our progress towards them in 2022.

To contribute to our aim of: Better scientific understanding leading to new ways to treat, prevent and stop MS.

We set objectives for 2022 to:

- Advance systems for enabling data sharing, with a focus on Patient Reported Outcomes and the relationship between MS and COVID-19.
- Continue to engage member organisations in and facilitate global communications about the Progressive MS Alliance.
- Fill gaps in the MS research workforces throughout the world.

Data sharing

Data sharing is a crucial underpinning activity for much MS research. The COVID-19 and MS **Global Data Sharing Initiative,** a partnership established in 2020 between MSIF, the MS Data Alliance and 20 data partners from around the world, published its initial findings on COVID-19 and MS in the journal *Neurology* in 2021. In 2022, it published further results on links between COVID-19 outcomes and Disease Modifying Treatment for MS use: *Updated Results of the COVID-19 in MS Global Data Sharing Initiative: Anti-CD20 and Other Risk Factors Associated With COVID-19 Severity* and *Severity of COVID19 infection among patients with multiple sclerosis treated with interferon-β*. Together with several of our member organisations, we held two meetings with MS and vaccine experts on the future of COVID-19 and MS research, aiming to identify the most important areas to focus research effort on in the immediate future, and what aspects may benefit from international collaboration.

Our collaboration with the European Charcot Foundation on international Patient Reported Outcomes (PROMS), with the Italian MS Society (AISM) as lead agency has continued throughout 2022. Outcomes of clinical trials and data collected in registries often focus on outcome measures reported by healthcare professionals. This initiative aims to determine which outcomes reported by patients are the most meaningful, effective and useful for people with MS, researchers, clinicians, regulatory bodies and in public healthcare more generally and how these can be used to make a real difference in the quality of life of people with MS. Around 60 experts from the clinical world, academia (including health economy), healthcare industry and patient organisations as well as people affected by MS are involved in the initiative. An Engagement Coordination Team with a core of people affected by MS aims to ensure the involvement of people affected by MS around the world throughout the project. The ECT is co-chaired by a person living with MS from South Africa and the Assistant Director of Research of the UK MS Society. PROMS published a position paper in May 2022, setting out its key objectives for four areas of focus. Projects underway to progress these 4 areas include conducting a global survey to establish a list of the ‘functional domains’ that matter most to people affected by MS; a literature review of PROMS used in the clinical setting; creating a catalogue of the eHealth technology that already collects PROMS data relating to MS; and carrying out detailed investigations into how PROs are used in health policy in selected countries. The latter project was selected to be presented as a poster at the ECTRIMS Congress in October. On 17 November the PROMS Initiative Annual Event 2022 took place in Baveno, Italy, with participation from many stakeholders, including people affected by MS, researchers, clinicians, MS societies, and those linked to industry and regulatory bodies.

Progressive MS Alliance

MSIF supports the search for new treatments through our work in the **Progressive MS Alliance.** The Progressive MS Alliance is a collaboration between many MSIF member organisations, with the National MS Society (USA) as the lead agency. In 2022, the Alliance has been working to put its new scientific strategy into action, including new funding calls. We worked with the International Progressive MS Alliance team to deliver and promote 3 Global Webcasts on progressive MS in April, June and November. At our invitation the Portuguese MS Society (SPEM) joined the Alliance. At the end of 2022, 19 MSIF members had participated in pooling funds for the Alliance.

Further steps to global alignment in MS research

In 2021, the National MS Society (USA) published their strategy for research: a roadmap for **Pathways to Cures,** which was endorsed by MSIF and several member organisations. The Roadmap will be an important tool for the MSIF movement to collaborate, reduce duplication of effort, and align, focus and optimise resources, in order to accelerate progress towards cures for MS. At the invitation of the National MS Society the CEOs and research staff of the Australian, Canadian, Italian, UK and US member societies and our staff met in 2022 to discuss the value of a shared global framework to guide Pathways to Cures that integrates and aligns aspirational research strategies and global and national portfolios of MS organizations and to discuss and agree to principles that will guide the initial alignment and collaboration. We have been involved with those larger member organizations in this process as a starting point and have agreed we will then involve other MS organizations and colleagues.

Epstein Bar Virus

New research published in early 2022 strengthened the evidence for a link between Epstein-Barr Virus (EBV) and the risk of developing MS. In response to this, MSIF, at the request of several of our member organisations, established a working group comprising research staff from those organisations to discuss what should be done in relation to EBV, i.e. what aspect of research should be funded; what data infrastructure should be put in place; what asks to national governments should be made and what needs to be communicated to people affected by MS.

Fill gaps in the pipeline of the MS Research workforce

MSIF's McDonald Fellowships and Du Pré Grants enable promising young researchers from countries with low, lower middle or upper middle income (as defined by the World Bank) to undertake extensive research programmes (McDonald) or short working visits (Du Pré) at global research centres of excellence or, since new flexibility was added in 2020 due to the COVID -19 pandemic, cover projects carried out in the Applicant's country of origin, or virtually. This helps to enhance the skills of researchers and clinicians from such countries and promotes more globally representative research collaborations. In 2022 we awarded 2 new McDonald Fellowships: with researchers from India and Argentina going to Italy and Spain respectively, and 3 new Du Pré grants, with researchers from Mongolia, Brazil and Argentina working on projects with esteemed professors from Canada, UK and Spain respectively.

Several of our research grants were supported by the Foundation for Support of MS Research (ARSEP, France) and the European Committee for Treatment and Research in Multiple Sclerosis (ECTRIMS).

To contribute to our aim of: Improved access to effective treatments and healthcare.
We set objectives for 2022 to:

- Continue work toward ensuring access to Disease Modifying Treatments (DMTs), including to a new application for the WHO's Essential Medicines List.
- Use the Atlas to collect some more global data and publish the data gathered in 2020 in relation to access to treatment.

Our main area of focus relating to improving access to MS healthcare continues to be on the provision of global guidance for the treatment of MS in low-resource settings. In December 2022 we submitted our second application (we applied for 3 treatments to be added in 2018, which was rejected) to put forward DMTs for MS to be added to the WHO Essential Medicines List (EML). The outcome will be decided by the WHO in 2023. Our application was the result of an enormous global and collaborative effort, following a rigorous methodology to systematically review evidence and involving people with MS, experts from our members and the research and clinical community from different parts of the world as well as partnerships with several research institutions. The decision-making process for arriving at the recommendations was closed and confidential with conflict of interest being managed carefully to ensure conclusions were truly independent. As part of the process for making our application to the WHO EML, we looked closely at the role of ‘off label treatment’. **Off-label**[1] use of DMTs in MS is common, especially in low-resource settings where on-label DMTs are not available and affordable. Early in 2022 we published general principles for the ethical use of off-label DMTs for treating MS, and the methodology used to develop guidelines for off-label use of DMTs for MS. The recommendations, which are specifically for low-resource settings where other DMTs are not available and affordable, were made available for public consultation in June. The guidelines resulting from this will aim to support clinical decision-making, pharmaceutical policies and reimbursement decisions for off-label DMTs. This off-label review then fed into the work to prepare our application to the WHO EML, where we convened a global, multidisciplinary panel of experts to review evidence on **all** DMTs for progressive and relapsing forms of MS (both off and on-label).

The WHO’s **Intersectoral Global Action Plan** on epilepsy and other neurological disorders was adopted by the World Health Assembly in May. This plan took some of our recommendations into account, including: ensuring the engagement of people living with neurological disorders in the development and implementation of the plan and a greater focus on treatment for neurological disorders. MSIF will work with the WHO and other international partners to use the actions and targets within this plan to add emphasis and leverage to our current work at the global, regional and national levels, particularly in terms of advocacy

To contribute to our aim of: A stronger, broader MSIF movement made up of effective MS organisations, engaged individuals and strategic international collaborations

We set objectives for 2022 to:

- Strengthen MS organisations in countries with challenging socio-economic conditions, with a continued focus on the MENA region, Latin America and India.
- Enhance the effectiveness of members and MSIF, including through our International Networking meetings.
- Implement the ‘more than one member per country’ policy.

Strengthen MS organisations in countries with challenging socio-economic conditions

MS organisations are relied on for a wide variety of needs, and often provide services in the space left by inadequate government or healthcare systems. Amongst other things, this can include information services, legal advice, emotional support, physiotherapy, home visits, advocacy and campaigning to affect long-term system change. MSIF’s capacity building programmes focused on Latin-America, the Arab region and India. For Latin-America and the Arab region the work consists of region-wide activities (such as regional meetings and information sharing) and a focus on a small group of countries in each region. After several years of only virtual activities during the COVID-19 pandemic, from June 2022 onwards we took a safe and measured return to in-person events and international travel.

Latin America

The evaluations for the **Latin America** Country Focus programmes for ABEM, Brazil and EMUR, Uruguay were completed online. ABEM now has a new website and re-branded social media channels and internally there is a better flow of information between ABEM’s teams which has positively affected their advocacy and fundraising teams. For EMUR, the main result has been the development and launch of the MS Compass, an online tool to support people affected by MS across the country. The Compass was visited more than 1,200 times in its first weeks after launching and has been very well-received by people affected by MS and health professionals alike.

In July 2022 we launched the Central America Train the Trainer (MS Expert Patient Academy). Through this, MS organisations’ leaders and selected health professionals from four organisations from Costa Rica, Dominican Republic and Honduras attended an in-person training in Panama in October to develop the skills to roll out MS Expert Patient Academies in their countries. At the national level, the project aims to upskill MS organisation leaders in project planning, monitoring and evaluation, communication and leadership; improve the relationship between health professionals and MS organisations and people affected by MS; increase self-management of MS and activate the MS community in participating countries.

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[1] https://dictionary.cambridge.org/dictionary/english/off-label

Regionally, it is hoped that the experience will better enable these organisations to articulate their challenges and inform discussions with their perspectives.

We contracted an external agency to co-develop a communication strategy and operational plan with the Latin America Esclerosis Múltiple (LATEM) network's leadership group. Additionally, 9 organisations in the region received ongoing one-to-one support from MSIF to address a range of matters including fundraising, data management and donor relationship and grant management and we held a region wide webinar addressing questions related to MS treatment, donor relationships, MSIF membership, global campaigns, research, advocacy, MSIF internal communications, fundraising and relationships with the LATEM network. The webinar was attended by 28 participants from 24 organisations from 15 countries.

MSIF contributed towards agency fees to help Esclerosis Múltiple Argentina (EMA) launch The May 50k in 2022. This was the first digital fundraising campaign for EMA, a fairly new concept in Argentina, and therefore a pilot for such campaigns. In terms of the achievements, 2528 runners took part in Argentina - the second biggest group - who fundraised $2,367,637 ARG pesos.

Middle East and North Africa (MENA) region

Our 2017-2021 evaluation work with three MS organisations in Morocco and Arfa MS Society in Saudi Arabia concluded in early 2022. The Moroccan organisations' 2021 fundraising training led HANASEP organisation from Fez to 'reach the highest authority in the country by obtaining a major donation from the King of Morocco'.

The **Arab region** capacity building for access project is now in its second year. Online training sessions, developed with the project's Management Team were held in September and October 2022, to strengthen the capacities of MS organisations in advocacy and to support them to work together as a network in the design of a regional framework. 21 participants from MS organisations in Morocco, Tunisia, Yemen, Bahrain, Lebanon, Algeria, Palestinian Authority, Egypt, UAE, Kuwait, Iraq, Saudi Arabia, and Syria participated in these online sessions.

MSIF supported many of these participants to meet in-person during the MENACTRIMS Congress 2022 held in Cairo, Egypt in November. Having not met up for more than three years, and with new MS organisations and groups now part of the regional movement, it was an opportunity for people to get to know each other, exchange ideas and experiences and attend the Congress itself.

In late 2021 the Abu Dhabi Crown Prince Court asked us to provide advice on the setting up of an MS Society in the United Arab Emirates. Monthly calls, hosted by the US National MS Society, with the to be established MS organisation in the United Arab Emirates (NMSS-UAE) took place to mentor and support the establishment of this new organisation. In August 2022 we facilitated an introductory call between the UAE and MS organisations in the region and have invited them to be a part of the capacity building for access project. One board member of the NMSS-UAE and a representative of the staff of the Crown Prince Court attended the International Networking meetings in London in October and explored how they can work with the wider membership. In November Peer Baneke as well as Cyndi Zagieboylo, CEO of the US National MS Society, were invited to Abu Dhabi for further discussions about possible collaborations in the margin of the F1 races. Peer was accompanied by Alexander Stahmann, CEO of the German MS-Register (linked to the German MS Society) to provide advice on the efforts to establish an MS register in the country.

Asia

In Asia we continued working with the MS Society of India (MSSI) with their multi-year advocacy project. As the project is scheduled to end in May 2023, the focus in 2022 has been both on progressing the project but also on sustaining the work, and staff who are delivering it, in 2023 and beyond. The activation and promotion of the MSSI's new online donation page, alongside corporate and trust and foundation fundraising outreach are important steps towards this. The 2021 #NumbersMatter campaign we supported, which highlighted the lack of national MS data collection, contributed to the Indian Council of Medical Research (ICMR) funding a national registry for MS and allied demyelinating disorders, launched in June 2022.

Enhance the effectiveness of members and MSIF, including through our International Networking Meetings

With our members we aim to build a movement of effective, engaged, and collaborative national MS organisations. There is wide variety in the maturity, capacity, professionalism, and effectiveness of national MS organisations in the MSIF movement, and in the contexts in which they operate. To meet these diverse needs, MSIF coordinates opportunities for members to network, share experiences and exchange good practice and be exposed to new ideas and motivated to try new ways of working. We continued to do this virtually throughout the year by involving many staff and volunteers from members in international project and strategy steering and working groups, webinars etc as well as in open, virtual committee meetings around the March board meeting.

In 2022, much time and effort went into organising MSIF's first hybrid Global Networking Meetings (the first since 2019), in London in October. These were an opportunity to re-engage MSIF members in global decision-making, networking and relationship building – in particular to develop our new strategy and work on governance and fundraising. These meetings have a dual function; they ensure that global priorities are heard and acted upon, but also that developing and longer established organisations build their networks and experience. MSIF provided travel grants to enable those without means to fully fund their participation in-person.

Implement the 'more than one member per country' policy

In 2019 the membership policy was changed to allow more than one organisation per country to become a member of MSIF. No new members were approved in 2022.

To contribute to our aim of: Access to accurate and trustworthy information and resources to make informed decisions to live well with MS.

We set objectives for 2022 to:

- Repurpose and translate one or two materials for adaptation and use around the world.
- Maintain networks of membership staff and volunteers in communications.

Global information statements

Whilst MSIF's project bringing together global experts to develop advice about COVID-19 for people with MS drew to a close in 2022, we have continued to keep this updated as new data becomes available.
In response to the situation in Ukraine, we agreed with the European MS Platform (EMSP) that they will take the lead. They convened a meeting of European member organisations, in which also the MS societies of most of the countries to which people were fleeing from Ukraine, such as Poland, Slovakia, Romania and Germany, were present. Task forces, which MSIF staff participated in, were then established to ensure, amongst other things, that helplines and information for people with MS who are fleeing Ukraine were set up and to which we signposted online and amongst our wider movement. We also published a statement on war and conflict's impact on people affected by MS to put a spotlight on the additional challenges people affected by MS go through as a consequence of wars and conflicts.

In May we published an information page about Stem cell therapy for MS. We worked with our members and global experts to develop a global information statement on smoking and MS, which was published on our website in October.

International Resource Development

The MS Resource Hub, a searchable tool on MSIF's website that signposts to information resources from member organisations around the world, has grown significantly since its launch in April 2020. The platform now signposts to 400+ information resources, contributed by 30 member organisations. There are now 35 languages represented on the Hub. In this way the use of the best national materials in the global MS movement is extended for the benefit of many more MS organisations and through them many more people affected by MS around the world. MS organisations are also using the Hub to share information in languages other than the primary language in their country. For example: The MS Society UK has used the MS Resource Hub to signpost to information in Arabic and Polish. This helped to avoid duplication and enabled the MS Society UK to reduce the number of translations they produce in those languages. We continue to see a steady increase in the number of visitors to the MS Resource Hub. There were 10,500 visitors in the first six months of 2021 which grew to 14,000 visitors in the same period in 2022. We are now focused on engaging MS organisations and encouraging more use of the Hub.

In February 2022, we published ‘A guide for MS caregivers’ (an adaptation of an existing resource from the MS Society of India (MSSI) in Spanish and Arabic. Since then it has been downloaded from the MS Resource Hub 163 times and has been translated into Indonesian and Polish by MS organisations. We have developed a new resource ‘Living well with MS as you grow older’. The guide is an adaptation of the 2015 MS in focus magazine ‘Ageing and MS’. The guide was published in English, Spanish and Arabic in December 2022.

Maintain networks of membership staff and volunteers in communications

The key network of staff and volunteers in communications is the International Resource Group. We have held virtual meetings with them throughout 2021.

To contribute to our aim of: Positive changes in policies and practices, attitudes and behaviours that are obstacles to living well with MS

We set objectives for 2022 to:

- Develop advocacy tools for national, local and individual action, in particularly by coordinating World MS Day and continuing the work on an update of the Atlas of MS.

Develop advocacy tools for national, local and individual action

The advocacy tools we developed and or worked on in 2022 related to World MS Day and the Atlas of MS.

World MS Day

The theme for World MS Day 2020-2022 is ‘connections’. The MS Connections campaign is all about building community connection, self-connection and connecting to quality care. The continuing pandemic gave the theme great significance, speaking directly to a rise in social isolation and healthcare barriers experienced by the MS community. In 2022, whilst some MS organisations and groups tentatively held in-person events, most events were held online.

It was the biggest campaign since we launched World MS Day in 2009. It was celebrated in 119 countries (up from 117 in 2021). All MSIF’s 46 member organisations participated in the campaign. 5 MS organisations participated for the first time. There were 8 countries, or territories where World MS Day activity took place for the first time, or the first time in several years: Botswana, Faroe Islands, Reunion, Mozambique, Malawi, Bangladesh, Gibraltar, Seychelles.

The global MS movement organised hundreds of activities to engage decision makers, raise awareness and build community. Together, the movement put MS in the spotlight with 968 items of global press coverage identified. The MS Connections toolkit created and distributed by MSIF with the guidance of the international World MS Day working group was adapted and shared by MS Communities around the world, translated into new languages, and displayed in public spaces. Six MS organisations received MSIF grants of up to £1,000 to run powerful virtual events for World MS Day, including a conference from the Czech MS Society, Unie Roska, supporting Ukrainian refugees with MS in the Cech Republic. MSIF organised another virtual concert with speakers from MS organisations and the return of the Global MS Choir. Viewers across 25 countries tuned in for a beautiful rendition of ‘All You Need is Love’ by the Global MS Choir with choir participants commenting on the power of gathering as an international community.

Atlas of MS

The Atlas of MS is the most comprehensive collection of open-source data on MS epidemiology worldwide. First launched in 2008 in conjunction with the WHO, we have since updated it in 2013 and more recently in 2020 (focussed on the epidemiology of MS) and 2021 (focussed on diagnosis and treatment of MS). Up to date information on the world distribution of MS and on the availability and accessibility of resources is needed to inform research, health policy and advocacy activity. The Atlas is cited in research and medical publications almost constantly, which demonstrates its value, not just to the patient advocacy community but to researchers and the pharmaceutical industry.

Work in 2022 has been focused agreeing on then collecting on the core data sets that can and should be updated annually - MS prevalence, incidence and DMT use. This will help keep the most important data fresh and relevant, and help ensure that citations are using the most up to date evidence available. There is clear interest in keeping the Atlas data up to date: we received responses from 95 countries, including 7 that participated for the first time – meeting our objective to expand the coverage of the Atlas, particularly in low income countries and the African region.

In September 2022 we delivered: 'Atlas of MS webinar on the power of MS data' to approximately 90 participants from over 60 different countries. The webinar showcased two examples from our members (MS Society of India – MSSI and the MS Society of Spain – EME) who, inspired by the Atlas, created new initiatives to help tackle the lack of registries in the country and share the lessons they learnt along the way. Feedback during the meeting was that the examples were useful and highly important as many countries lack data and these presented novel ways of tackling this issue.

All the data can be viewed and downloaded from https://www.atlasofms.org/ including country factsheets in English, Spanish and Arabic.

Resourcing the Strategy

Performance of material fundraising against fundraising objectives

Our budgeted income for 2022 was £2,399,700.

We raised a total of £1,973,857: 27% of this came from healthcare companies, , 31% from members, 24% from a mixture of other sources and 18% from the May50K.

In total we raised £425,843 less than our target. Of this, we raised £ 333,525 less from The May50K than budgeted.

Impact of fundraising expenditure on current and future income

The total cost of direct fundraising activities was £14,105 over budget, at £486,109 for 2022. Around two-thirds of these costs was for income generated in 2022 and around one third was an investment in future income, in particular continued investment for the May50K fundraising programme in 2023 and Cykelnerven our cycling fundraising event.

Investment performance against objectives set

The priorities for MSIF fundraising in 2022 were to continue to:

- Increase current income levels
- Grow newer income streams in particular, Cykelnerven, and the May 50K campaign.

MSIF income from the May50K decreased, following a review of the proportion of income raised in member countries that will be shared with MSIF. MSIF income decreased from £865,585 to £349,474.

Managing external relationships

MSIF maintained and developed existing relationships with donors and sponsors, including companies within the healthcare industry, individuals and foundations.

Protecting vulnerable people

MSIF employs three fundraising staff and, through its community fundraising and digital fundraising platforms it encourages members of the public to fundraise from their networks and through third party events. In 2022 there were three areas of MSIF's fundraising which have the potential to impact vulnerable people; MSIF's fundraising platforms, participation in third party events and web donations.

As we didn't conduct any email fundraising in 2022, making donations through the web was entirely voluntary and donors must have a credit card or PayPal account to complete a transaction. Both of these require a bank account, which have safeguarding practices of their own.

MSIF's digital fundraising platforms and marketing of the third-party events both used social media, but both involve personal communication with MSIF. Through the donor support programme, we interact directly with the individuals creating pages or signing up for events and staff are instructed to speak to the Director of Fundraising & Engagement if they have any concerns about an individual. We communicate with Facebook donors and audiences through the Facebook platform, both as a group to encourage fundraising and individually after they have donated. Facebook's own safeguarding policies therefore apply.

It is unlikely to be known when a donation is received that it is from a vulnerable person. However, MSIF is committed to protecting vulnerable people and if we are alerted to donation from a vulnerable person, or if a staff member has concerns, the Acceptance and refusal of donations policy (section 4.4) details the process that MSIF will adopt.

Regulations, standards and schemes

MSIF is subject to the UK Charity Commission and the Fundraising Regulator, plus the Information Commissioner's Office. MSIF has also published its Supporter promise on its website, which outlines the key principles by which we operate. We have a Data protection policy and a Data security policy. All of the policies relating to public fundraising are available on the MSIF website.

Complaints

Our complaints policy and procedure are signposted on our website. We define a complaint in broad terms as 'any expression of dissatisfaction about any aspect of MSIF and its work with the global MSIF movement'. In 2022 we received 9 complaints, compared to 14 in 2021.

Financial review

Income was £425,843 lower than budgeted. This was mostly due to the change in the income share to participating members for the May50K and a decision not to proceed with a proposal for an additional event.

Expenditure was £243,248 under budget. With changes to programmes through the year expenditure in relation to professional fees and grants was reduced. Savings were also made due to some changes in staff and the timing of recruitment.

Overall, we ended the year with a deficit of £469,776 (2021: surplus of £119,475). This was in part due to the reduced income along with plans to spend restricted funds brought forward for our programme activities.

As at 31 December 2022 we have unspent restricted funds of £405,982 and unrestricted funds of £725,807 and a designated fund of £80,000 towards an office move at the end of our current lease in 2024.

Unrestricted reserves represent the funds that are freely available to spend in pursuit of our charitable objectives. To ensure the future security of MSIF the Trustees' Policy on unrestricted reserves is that such reserves should be sufficient to fund the overhead costs of the charity for around 6 months, currently in the range of £700,000 - £750,000. The current retained balance is £724,595 (2021: £841,804). It is our policy to distribute all other funds for specific projects having made appropriate provision for overhead costs where applicable.

Looking ahead, 2023 priorities and key activities

Aim: Improved scientific understanding to prevent, treat and stop MS

Goals:

1. Rally the global community to advance research into preventing, treating and stopping MS
2. Increase the meaningful participation of people affected by MS throughout the research and development process
3. Take international action and work with MS organisations to support the MS research environment

Key Actions for 2023:

- Together with member organisations, support the strategic alignment of the global MS research community, including preparation for the 2023 Pathways to Cures global summit.
- Provide strategic support for the Alliance and the PROMS initiative, together with member organisations, including growing global engagement.
- Convene MS organisations and wider community (virtually) to explore what MS organisations should be doing in relation to research, funding, communications and advocacy relating to EBV and MS.
- Provide fellowships and grants, with a focus on supporting researchers in LMICs.

Aim: Greater access to effective healthcare, information and support

Goals:

1. Increase global access to clear and trustworthy information
2. Improve early access to effective, safe and affordable DMTs for people with MS around the world
3. Advocate for and drive improved access to early diagnosis, treatment and care

Key Actions for 2023:

- Further develop the MS Resource Hub; identifying new topics and translating members' information resources to address the global gaps, whilst increasing the use of the Hub.
- Where needed, convene our members and experts to build consensus to inform global scientific statements on important topics.
- Create (together with our members) visual identity and communication tools for MSIF, members and others to raise awareness of access to treatment challenges, and engage the MS community around our work relating to access to DMTs.
- Publish 2-3 scientific papers, guidelines and other content on off-label DMTs, essential medicines and the WHO essential medicine application and outcome and, with input from members to understand the needs, create tools and resources to use these for advocacy, to improve access to treatment.
- Collect and disseminate global data and evidence to support research and advocacy relating to access to healthcare, including maintaining and updating Atlas of MS with global epidemiology and DMT data, and collecting new data on specific topic (depending on scoping carried out end 2022).
- Insight gathering on access to treatment, in the context of the wider healthcare system, to feed into recommendations for national implementation/advocacy activities.

Aim: A stronger, broader, global MS movement

Goals:

1. Build solidarity and engagement in the MSIF movement
2. Strengthen MS organisations to address challenges faced by people affected by MS
3. Grow and strengthen collaborations to better address global MS challenges

Key Actions for 2023:

- Provide travel grants for MSIF Board and committee members from emerging countries/organisations without the means to attend to participate in Global Networking Meetings.
- Hold a global information/training event/workshop on access/research or advocacy.
- Process new MSIF membership applications (including in world regions where MSIF does not currently have many members).
- World MS Day: Start development of next multi-year theme.
- Provide mentoring/coaching and support to MS organisations within the Latin America region.
- Provide mentoring/coaching and support to the MSSI, India with a focus on sustainability.
- Provide mentoring and support to the MENA Capacity Building for Access Project.
- Carry out insight visit in 1 country to better understand the access to treatment context at the national level and the organisational development needs of the MS organisation(s) in the country.
- Continue to develop a diverse, sustainable fundraising portfolio and build on collaborative global fundraising initiatives.
- Encourage and enable members to commit people, time and resources to achieve our shared goals. Build on the approach to ensure collaborations are representative of, consider the diversity of needs and utilise the expertise from across the global MSIF movement and collaborate with and learn from external strategic partners including health professionals, WHO, WFN, TRIMS, other neurological associations, funders including pharmaceutical industry etc.

In 2023 we will hold at least 4 board and global networking meetings, 3 in a virtual manner and one, hopefully in person. We will report progress against the above objectives and actions in the 2023 Report and Annual Accounts.

Audit information

So far as each of the directors at the time the trustees' report is approved is aware:

a) there is no relevant information of which the auditors are unaware; and

b) they have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Moore Kingston Smith LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Note of appreciation

We would like to offer our thanks for the generosity and support received from the people affected by MS, national MS society staff and volunteers, scientists and other professionals, together with our corporate and individual donors and sponsors who enable us to continue our activities.

Statement of trustees' responsibilities

The trustees (who are also directors of the Multiple Sclerosis International Federation for the purposes of company law) 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).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.
In preparing this report the Trustees have taken advantage of the small companies' exemptions provided by section415A of the Companies Act 2006.

On behalf of Trustees

V.Annis

Victoria Annis, Treasurer

Date: 25/09/2023

Independent auditor's report to the members of Multiple Sclerosis International Federation

Opinion

We have audited the financial statements of Multiple Sclerosis International Federation ('the charitable company') for the year ended 31 December 2022 which comprises of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; and
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP.

Jonathan Aikens (Partner)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 25 September 2023

Sixth Floor
9 Appold Street
London
EC2A 2AP

Multiple Sclerosis International Federation

Statement of Financial Activities for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income and Expenditure					
Income from:					
Donations	**2**	99,167	1,478,619	1,577,786	1,920,933
Income from charitable activities					
Membership dues		367,823	-	367,823	354,119
Investment Income					
Bank Interest		5,800	-	5,800	198
Other					
Meeting Income		22,448		22,448	-
Total income		**495,238**	**1,478,619**	**1,973,857**	**2,275,250**
Expenditure on:					
Raising funds		371,082	115,027	486,109	292,073
Charitable activities					
Stopping MS		-	649,285	649,285	783,640
Improving access to treatment		-	381,252	381,252	287,591
Supporting informed decision making		150,495	86,525	237,020	212,604
Changing policies and practices		67,441	76,524	143,965	141,166
Stronger, broader MSIF movement		5,900	540,102	546,002	438,701
Total expenditure	**3 & 4**	**594,918**	**1,848,715**	**2,443,633**	**2,155,775**
Net (expenditure)/income		(99,680)	(370,096)	(469,776)	119,475
Net movement in funds		(99,680)	(370,096)	(469,776)	119,475
Reconciliation of funds:					
Total funds brought forward		905,487	776,078	1,681,565	1,562,090
Total funds carried forward					
at 31 December 2022	**10**	**805,807**	**405,982**	**1,211,789**	**1,681,565**

All gains and losses arising in the period have been included in the Statement of Financial Activities and relate to continuing operation.

The accompanying notes on pages 32 to 48 are an integral part of these financial statements.

Multiple Sclerosis International Federation
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets:			
Tangible Assets			
Equipment	**6**	1,212	3,683
		1,212	**3,683**
Current Assets:			
Debtors	**7**	798,419	560,627
Cash at bank & in hand	**8**	1,198,639	2,020,490
		1,997,058	**2,581,117**
Creditors: Amounts falling due within one year	**9**	(786,481)	(903,235)
Net current assets		**1,210,577**	**1,677,882**
Total Net Assets	**10**	**1,211,789**	**1,681,565**
The funds of the charity:			
Unrestricted funds		725,807	845,487
Designated fund	**11**	80,000	60,000
Restricted funds	**12**	405,982	776,078
		1,211,789	**1,681,565**

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The accompanying Notes on pages 32 to 48 are an integral part of these financial statements.

The accounts were approved by the Board and authorised for issue on....04/09/2023.........
and signed on its behalf by:

V. Annis
……………………………………………………
Victoria Annis
Treasurer

Company number: 05088553

Multiple Sclerosis International Federation
Prior Year Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income and Expenditure					
Income from:					
Donations	**2**	46,330	1,874,603	1,920,933	2,478,676
Income from charitable activities					
Membership dues		354,119	-	354,119	338,878
Investment Income				-	
Bank Interest		198	-	198	1,662
Total income		**400,647**	**1,874,603**	**2,275,250**	**2,819,216**
Expenditure on:					
Raising funds		292,073	-	292,073	215,648
Charitable activities					
Stopping MS		-	783,640	783,640	512,857
Improving access to treatment		-	287,591	287,591	161,486
Supporting informed decision making		69,902	142,702	212,604	177,431
Changing policies and practices		40,589	100,577	141,166	257,613
Stronger, broader MSIF movement		57,746	380,955	438,701	977,399
Total expenditure	**3 & 4**	**460,310**	**1,695,465**	**2,155,775**	**2,302,434**
Net (expenditure)/income		(59,663)	179,138	119,475	516,782
Net movement in funds		(59,663)	179,138	119,475	516,782
Reconciliation of funds:					
Total funds brought forward		965,150	596,940	1,562,090	1,045,308
Total funds carried forward					
at 31 December 2021	**10**	**905,487**	**776,078**	**1,681,565**	**1,562,090**

All gains and losses arising in the period have been included in the Statement of Financial Activities and relate to continuing operation

Multiple Sclerosis International Federation
Cash Flow Statement for the year ended 31 December 2022

	2022 £	2021 £
Cash (used in)/generated from operating activities		
Net cash (used in)/provided by operating activities	(827,651)	84,503
Cash flows from investing activities		
Dividends, interest and rents from investments	5,800	198
Purchase of property, plant and equipment	-	(3,635)
Net cash provided by/(used in) investing activities	5,800	(3,437)
Change in cash and cash equivalents in the reporting period	(821,851)	81,066
Cash and cash equivalents at the beginning of the reporting period	2,020,490	1,939,424
Cash and cash equivalents at the end of the reporting period	**1,198,639**	**2,020,490**

Reconciliation of (expenditure)/income to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(469,776)	119,475
Adjustments for:		
Depreciation charges	2,471	2,471
Dividends, interest and rents from investments	(5,800)	(198)
(Increase)/decrease in debtors	(237,792)	(53,160)
Increase/(decrease) in creditors	(116,754)	15,915
Net cash (used in)/generated from operating activities	(827,651)	84,503

Notes to the financial statements

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit group for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

Currency

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 pound.

Going concern

The financial statements have been prepared on a going concern basis.

Having carried out a detailed review of the Charity's resources and the current economic challenges facing both the Charity and its members the Trustees are satisfied that the Charity has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements. The Charity made a deficit in the year which predominantly arose due to a planned increase in restricted expenditure in an effort to utilise accumulated restricted funds.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the board is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Fixed Assets

Fixed assets are held at cost less depreciation. The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 6 for the carrying amount of the property, plant and equipment. Fixed assets are depreciated over three years on a straight-line basis. Items purchased for over £1,000 are considered for capitalisation.

Notes to the financial statements

Income

Income is recognised in the accounting period to which it relates. Membership dues, legacies and meeting income are accounted for when entitled, can be reasonably measured and the receipt is probable. Donated services are valued at the advised commercial rate.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Wherever possible costs are directly attributed to these headings. The costs of generating funds are those costs of seeking potential funders and applying for funding. Support costs are those costs incurred in support of the charitable objectives. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grant making

Grants are awarded by the Board to both individual and institutional recipients on the basis of their work. See Trustees' Report for detailed information.

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out on the following pages.

Foreign currency

Transactions in foreign currency during the year are converted at the rate ruling at the date of transaction and any exchange differences arising are taken to the Statement of Financial Activities. Balance sheet items are restated at the year end.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Debtors

Amounts owing to the charity at the balance sheet date are shown as debtors less any provisions for amounts that may prove uncollectable.

Notes to the financial statements

2 Donations

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Ares Trading SA	-	110,000	110,000	152,645
Biogen Intl GmbH	-	-	-	13,127
Bristol Myers Squibb	-	76,549	76,549	63,094
Coloplast	-	5,000	5,000	-
Genzyme	-	110,000	110,000	88,267
Janssen	-	-	-	15,000
Legacies	18,986	-	18,986	-
MS Organisations - ECTRIMS	-	64,000	64,000	64,000
MS Organisations - MENACTRIMS	`			
donation in kind	-	13,337	13,337	7,350
MS Societies	-	492,790	492,790	450,426
Novartis	-	115,000	115,000	80,000
Roche	-	110,000	110,000	110,000
Vanneau Trust	-	220,000	220,000	150,000
Viatris (formerly Mylan)	-	-	-	35,000
Wolfensohn Family Foundation*	-	7,650	7,650	-
Torn Gaming Community-in memorium	-	-	-	12,515
Other	80,181	154,293	234,474	679,509
	99,167	**1,478,619**	**1,577,786**	**1,920,933**

Personal donations from Trustees during the period amounted to £175

Prior Year Donations

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Ares Trading SA	-	152,645	152,645	149,747
Biogen Intl GmbH	-	13,127	13,127	421,358
Bristol Myers Squibb	-	63,094	63,094	141,440
Coloplast	-	-	-	25,000
Genzyme	-	88,267	88,267	145,000
Janssen	-	15,000	15,000	-
MS Organisations - ECTRIMS	-	64,000	64,000	63,995
MS Organisations - MENACTRIMS	-	-	-	172,424
donation in kind	-	7,350	7,350	-
MS Societies	-	450,426	450,426	15,000
Novartis	-	80,000	80,000	100,000
Roche	-	110,000	110,000	220,000
Vanneau Trust	-	150,000	150,000	220,000
Viatris (formerly Mylan)		35,000	35,000	-
Torn Gaming Community-in memorium	12,515	-	12,515	-
Other	33,815	645,694	679,509	804,712
	46,330	**1,874,603**	**1,920,933**	**2,478,676**

Personal donations from Trustees during the period amounted to £633

* Income received from CAF

Notes to the financial statements

3 Expenditure

	Direct Activities £	Grant Funding £	Support Costs £	Total 2022
Raising funds				
Raising funds	448,389	-	37,720	486,109
Charitable activities				
Stopping MS	42,735	254,476	352,074	649,285
Improving access to treatment	186,357	-	194,895	381,252
Supporting informed decision making	54,701	-	182,319	237,020
Changing policies and practices	25,804	5,000	113,161	143,965
Stronger, broader MSIF movement	114,962	53,820	377,220	546,002
	872,948	**313,296**	**1,257,389**	**2,443,633**

Grants payable comprises:	Grants to Institutions £	Grants to Individuals £	Total £
Stopping MS	254,476	-	254,476
Changing policies and practices	5,000	-	5,000
Stronger, broader MSIF movement	26,372	27,448	53,820
	285,848	**27,448**	**313,296**

Grants payable to institutions comprises:	Grants £
Progressive MS Alliance - National MS Society, USA	76,442
Center d'Esclerosi Múltiple de Catalunya (Cemcat), Spain	38,000
San Rafaelle University, Italy	32,034
Amsterdam University Medical Centre, Netherlands	32,000
Brighams and Women's Hospital USA	32,000
University College London, UK	32,000
MSSI, India	15,880
Congrex, Panama	10,492
Moorfields Eye Hospital Lonodn, UK	6,000
University of British Colombia, Canada	6,000
Esclerosis Múltiple Uruguay	1,000
Polish MS Society	1,000
Luxembourg MS Society	1,000
Unie Roska, Czech Republic	1,000
ABEM, Brazil	500
ALCEM, Argentina	500
Total £	**285,848**

Notes to the financial statements

3 Expenditure continued

Grants payable outstanding comprises:

	Grants £
Progressive MS Alliance - National MS Society, USA	59,162
Center d'Esclerosi Múltiple de Catalunya (Cemcat), Spain	38,000
University College London, UK	32,000
Amsterdam University Medical Centre, Netherlands	32,000
Brighams and Women's Hospital USA	32,000
San Rafaelle University, Italy	32,000
University of British Columbia, Canada	6,000
Moorfields Eye Hospital London, UK	6,000
MSSI, India	8,000
	245,162

Prior Year Expenditure

	Direct Activities £	Grant Funding £	Support Costs £	Total 2021 £
Raising funds				
Raising funds	257,888	-	34,185	292,073
Charitable activities				
Stopping MS	27,444	437,136	319,060	783,640
Improving access to treatment	93,800	28,564	165,227	287,591
Supporting informed decision ma	47,376	-	165,228	212,604
Changing policies and practices	33,593	5,019	102,554	141,166
Stronger, broader MSIF movement	51,595	33,861	353,245	438,701
	511,696	**504,580**	**1,139,499**	**2,155,775**

Grants payable comprises:

	Grants to Institutions £	Grants to Individuals £	Total £
Stopping MS	434,136	3,000	437,136
Access to treatment	9,582	18,982	28,564
Changing policies and practices	5,019	-	5,019
Stronger, broader MSIF movement	33,861	-	33,861
	482,598	**21,982**	**504,580**

Notes to the financial statements

Prior year expenditure continued

Grants payable to institutions comprises:		Grants £
Progressive MS Alliance - National MS Society, USA		256,136
University of California San Francisco, USA		32,000
MS Society, Belgium		1,000
Azienda Sanitaria, Italy		8,563
Mcmaster University, Canada		1,019
MSSI, India		15,730
Amsterdam University Medical Centre, Netherlands		32,000
Brighams and Women's Hospital USA		32,000
University College London, UK		32,000
ABEM, Brazil		500
San Rafaelle University, Italy		32,000
Pitie Salpetriere Hospital, France		6,000
University of Alberta, Canada		6,000
Unie Roska Czech, Republic		1,000
MS Society, Greece		1,000
Charite Universitatsmedizin, Germany		6,000
EMA, Argentina		5,150
Renacer, Dominican Republic		3,500
APEMED, Paraguay		5,000
ALEM, Columbia		6,000
	Total £	**482,598**

Grants payable outstanding comprises:

	Grants £
Progressive MS Alliance - National MS Society, USA	256,136
Pitie Salpetriere Hospital, France	6,000
University of Alberta, Canada	6,000
Charite Universitatsmedizin, Germany	6,000
San Rafaelle University, Italy	32,000
Pitie Salpetriere Hospital, France	6,000
University of Alberta, Canada	6,000
Amsterdam University Medical Centre, Netherlands	32,000
Brighams and Women's Hospital USA	32,000
University College London, UK	32,000
University of California San Francisco, USA	32,000
	446,136

Notes to the financial statements

4 Breakdown of expenditure

	Raising Funds	Stopping MS	Improving access to treatment	Supporting informed decision making	Changing policies & practices	Stronger, broader MSIF movement	Total 2022
	£	£	£	£	£	£	£
Direct Activities							
Conferences & Meetings	1,274	5,229	5,139	717	321	24,014	36,694
Travel & Accommodation	13,418	5,320	-	1,792	-	34,742	55,272
Professional Fees	429,333	29,285	181,218	51,126	25,483	56,206	772,651
Printing & Publications	4,364	2,901	-	1,066	-	-	8,331
Grants (note 3)	-	254,476	-	-	5,000	53,820	313,296
Sub Total	**448,389**	**297,211**	**186,357**	**54,701**	**30,804**	**168,782**	**1,186,244**
Support Costs							
Staff Costs (note 5)	30,679	286,342	158,511	148,281	92,037	306,792	1,022,642
Governance Costs	1,387	12,952	7,170	6,707	4,163	13,877	46,256
Education & Training	83	774	428	401	249	831	2,766
Rent, Rates & Insurance	3,496	32,631	18,062	16,898	10,486	34,962	116,535
Premises Maintenance	455	4,257	2,358	2,204	1,367	4,559	15,200
IT Support & Maintenance	1,110	10,356	5,732	5,363	3,329	11,094	36,984
Office Expenses	39	365	201	189	117	393	1,304
Financial Expenses	397	3,705	2,050	1,918	1,191	3,970	13,231
Depreciation (note 6)	74	692	383	358	222	742	2,471
Sub Total	**37,720**	**352,074**	**194,895**	**182,319**	**113,161**	**377,220**	**1,257,389**
Total Expenditure	**486,109**	**649,285**	**381,252**	**237,020**	**143,965**	**546,002**	**2,443,633**

Auditors' Fees during the period amounted to £6,650 + VAT. Auditors' Other Services during the period amounted to £593. (2021 - Auditors' Fees £6,650 + VAT. Auditors' Other Services - £800)

Support costs including governance costs are apportioned on the basis of staff time

The above expenditure includes unrestricted expenditure of £594,918 (2021: £460,310) and restricted expenditure of £1,848,715 (2021: £1,695,465)

Notes to the financial statements

4 Prior year breakdown of expenditure

	Raising Funds	Stopping MS	Improving access to treatment	Supporting informed decision making	Changing policies & practices	Stronger, broader MSIF movement	Total 2021
	£	£	£	£	£	£	£
Direct Activities							
Conferences & Meetings	725	3,697	0	160	0	7,370	11,952
Travel & Accommodation	0	0	0	0	0	485	485
Professional Fees	256,534	21,199	91,600	47,216	33,593	43,740	493,882
Printing & Publications	629	2,548	2,200	-	0	-	5,377
Grants (note 3)	-	437,136	28,564	-	5,019	33,861	504,580
Sub Total	**257,888**	**464,580**	**122,364**	**47,376**	**38,612**	**85,456**	**1,016,276**
Support Costs							
Staff Costs (note 5)	28,652	267,423	138,485	138,483	85,956	296,076	955,075
Governance Costs	273	2,547	1,317	1,318	819	2,820	9,094
Education & Training	160	1,490	773	771	479	1,651	5,324
Rent, Rates & Insurance	3,423	31,954	16,548	16,547	10,271	35,376	114,119
Premises Maintenance	425	3,958	2,047	2,052	1,271	4,383	14,136
IT Support & Maintenance	906	8,459	4,380	4,382	2,719	9,364	30,210
Office Expenses	53	491	260	257	160	546	1,767
Financial Expenses	219	2,045	1,059	1,060	657	2,263	7,303
Depreciation (note 6)	74	693	358	358	222	766	2,471
Sub Total	**34,185**	**319,060**	**165,227**	**165,228**	**102,554**	**353,245**	**1,139,499**
Total Expenditure	**292,073**	**783,640**	**287,591**	**212,604**	**141,166**	**438,701**	**2,155,775**

Auditors' Fees during the period amounted to £6,650 + VAT. Auditors’ Other Services during the period amounted to £800. (2020 - Auditors' Fees £5,150 + VAT. Auditors' Other Services - Nil)

Support costs including governance costs are apportioned on the basis of staff time

The above expenditure includes unrestricted expenditure of £460,310 (2020: £363,286) and restricted expenditure of £1,695,465 (2020: £1,939,148)

Notes to the financial statements

5 Staff Costs

	2022	2021
	£	£
Salaries	869,281	818,096
Social Security	97,063	81,971
Pensions and Other Costs	56,298	55,008
	1,022,642	**955,075**

The average number of employees during the year was 19 (2021: 19). The average number of part time employees was 6 (2021: 6). The average full time equivalent staff numbers for the year was 12 (2021: 13).

One employee received total taxable emoluments of between £90,000 and £99,999 during the year (2021: one £90,000 - £99,999) and defined contributions of £5,720 to a pension scheme (2021: £5,703). and defined contributions of £8,089 to a pension scheme. (2021: one £3,879).

A defined contribution pension scheme is provided. The costs for the period were £51,581, of which £449 was outstanding at the balance sheet date. (2021: The costs for the period were £44,869, of which £4,411 was outstanding at the balance sheet date).

Key Management Personnel

Key management personnel include the Trustees and senior management. The total employee benefits, including pension costs and employer's national insurance, of the charity's key management personnel were £183,095 (2021: £214,178).

No Trustee received any remuneration from the charity in the period. During the period five Trustees received travel expenses of £14,782. (2021: no Trustees received travel expenses due to Covid19 restrictions).

6 Fixed Assets

	Equipment
	£
Cost brought forward at 1 January 2022	41,801
Additions	-
Disposals	-
Cost/depreciation carried forward at 31 December 2022	**41,801**
Depreciation brought forward at 1 January 2022	38,118
Depreciation for the year	2,471
Disposals	-
Cost/depreciation carried forward at 31 December 2022	**40,589**
Net Book Value at 31 December 2022	**1,212**
Net Book Value at 31 December 2021	**3,683**

7 Debtors and Prepaid Expenses

	2022	2021
	£	£
Other Debtors	747,383	489,261
Prepayments	42,506	59,864
VAT Reclaimable	8,530	11,502
	798,419	**560,627**

Notes to the financial statements

8 Cash at bank and in hand

	2022 £	2021 £
Bank Accounts	1,198,560	2,020,413
Cash	79	77
	1,198,639	**2,020,490**

9 Creditors: Amounts falling due within one year

	2022 £	2021 £
Deferred income	-	110,012
Other creditors	352,209	282,391
Accruals	434,272	510,832
	786,481	**903,235**

Please refer to note 3 to see which grants are included in the Accruals and Other Creditors balances

10 Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total £
Fixed Assets	1,212	-	1,212
Current Assets	1,591,076	405,982	1,997,058
Current Liabilities	(786,481)	-	(786,481)
	805,807	**405,982**	**1,211,789**

Prior Year Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total 2021 £
Fixed Assets	3,683	-	3,683
Current Assets	1,805,039	776,078	2,581,117
Current Liabilities	(903,235)	-	(903,235)
	905,487	**776,078**	**1,681,565**

11 Unrestricted fund movement

	Balance 01.01.22 £	Resources Incoming £	Resources Outgoing £	Transfers £	Balance 31.12.22 £
Unrestricted	845,487	495,238	(594,918)	(20,000)	725,807
Designated fund:					
Provision for office move	60,000	-	-	20,000	80,000
	905,487	**495,238**	**(594,918)**	**-**	**805,807**

Expenditure is anticipated in 2024 when our current lease expires

Prior Year Unrestricted fund movement

	Balance 01.01.21 £	Resources Incoming £	Resources Outgoing £	Transfers £	Balance 31.12.21 £
Unrestricted	925,150	400,647	(460,310)	(20,000)	845,487
Designated fund:					
Provision for potential office move	40,000	-	-	20,000	60,000
	965,150	**400,647**	**(460,310)**	**0**	**905,487**

Notes to the financial statements

12 Outline summary of restricted fund movements

	Balance 01.01.22 £	Resources Incoming £	Resources Outgoing £	Balance 31.12.22 £
Research fellowships & grants	-	234,639	234,639	-
Strategy & research coordination	51,572	20,271	71,843	-
Progressive MS	-	126,740	126,740	-
Data sharing	-	56,966	56,966	-
Increasing resources	-	25,145	25,145	-
Atlas	5,587	128,365	133,952	-
Improving access to treatment	643,977	31,174	313,836	361,315
Mena access to treatment	20,000	47,416	67,416	-
Access to information	-	35,000	35,000	-
MSIF Communications	-	51,525	51,525	-
World MS Day	-	76,524	76,524	-
Global and other countries	-	156,180	156,180	-
Regional Programmes - Arab Region	44,942	95,837	102,012	38,767
Regional Programmes - Asia	-	72,947	67,047	5,900
Regional Programmes - Latin America	10,000	144,391	154,391	-
Skills networking	-	60,472	60,472	-
Fundraising	-	115,027	115,027	-
	776,078	**1,478,619**	**1,848,715**	**405,982**

Prior Year Outline summary of restricted fund movements

	Balance 01.01.21 £	Resources Incoming £	Resources Outgoing £	Balance 31.12.21 £
Research fellowships & grants	940	225,640	226,580	-
Strategy & research coordination	110,152	2,096	60,676	51,572
Progressive MS	473	301,243	301,716	-
Data sharing	137	47,990	48,127	-
Increasing resources	485	33,700	34,185	-
Improving access to treatment	405,127	483,056	244,206	643,977
Mena access to treatment	18,000	45,385	43,385	20,000
Access to information	-	62,577	62,577	-
Digital communications	-	47,577	47,577	-
MSIF Communications	-	32,548	32,548	-
World MS Day	-	100,577	100,577	-
Atlas	29,494	88,449	112,356	5,587
Global and other countries	-	115,632	115,632	-
Response Initiative - Covid19	13,608	-	13,608	-
Regional Programmes - Arab Region	2,383	87,143	44,584	44,942
Regional Programmes - Asia	-	60,356	60,356	-
Regional Programmes - Latin America	3,804	105,634	99,438	10,000
Skills networking	12,337	35,000	47,337	-
	596,940	**1,874,603**	**1,695,465**	**776,078**

Notes to the financial statements

Outline summary of restricted fund movements continued

The purposes of the restricted funds are as follows:

Stopping MS

Research Fellowships & Grants: McDonald Fellowships are awarded to young researchers from emerging countries for research in MS. The two-year award includes a grant to cover travel and living costs, and an additional contribution of £2,000 per year to the host laboratory. The total award is a maximum of £30,000 per annum with up to three fellowships per year.

Du Pre Grants enable young researchers to undertake short visits to MS research centres of excellence. Each grant is £1,000 - £6,000 to cover travel costs or as a top-up to an existing grant. MSIF makes up to 5 grants per year. The Charcot Award is awarded for a lifetime achievement in outstanding research into the understanding or treatment of MS. The winner gives the Charcot Lecture at ECTRIMS. Their travel costs, and expenses are covered, up to a maximum of £5,000. A grant of £1,500 is awarded to the winner.

Strategy & research coordination: Facilitate, co-fund, cooperate and support common action by national MS organisations in relation to international research programmes/conferences. This involves the International Research Staff Network, International Medical and Scientific Board (IMSB) and liaison with the international MS research community.

Progressive MS: Activities and support related to progressive MS as well as to the Alliance with sixteen of our member organisations to expedite the research into treatments for progressive MS.

Data Sharing: The programme of work encompasses our support for an international initiative to establish a global consensus around patient reported outcomes, and also our participation or collaboration in any internationally relevant initiatives about sharing research/patient/clinical data relevant to MS.

Increasing resources: This programme of work aims to support encourage and support our member organisations to raise more funds for research. The most prominent part of this programme is the global Kiss Goodbye to MS campaign that focuses mostly on raising funds for research.

Atlas: The Atlas of MS presents data on the global, regional and national epidemiology of MS, and the resources available for the treatment, management, rehabilitation and support of people with MS in every country with a significant prevalence of MS. Individuals, groups and organisations use it as a tool to illustrate the results of comparative analysis of epidemiology and resource data across geographical areas.

Improving access to treatment

This programme aims to improve access for people with MS to all forms of healthcare, medical treatment and MS drugs around the world, that are effective, affordable, and of reliable quality.

Mena access to treatment

Bring together MS organisations in the MENA region to increase and strengthen regional communication and cooperation, improve staff/volunteers' advocacy skills and increase capacity of MS organisations in this area.

Supporting informed decision making

Access to information: Repurpose and translate information materials for adaption and use around the world.

Notes to the financial statements

Outline summary of restricted fund movements continued

MSIF communications: Any communications about the organisation itself, such as banners or materials and attendance at international conferences. Digital communications, including keeping MSIF's website up to date with free, trusted information about research, treatment and other aspects of MS, as well as MSIF's and our member's activities, for use by member organisations and other groups and individuals throughout the world. Prepare, send and translate (into Spanish and Arabic) MSIF's e-newsletters: Making Connections and Research News.

Changing policies and practices:

World MS Day: World MS Day (30 May) is an opportunity for people worldwide to join the global MS movement and participate in events and activities to raise awareness of MS as a global issue.

Stronger, broader MSIF movement

Global and other countries: building capacity, by supporting member organisations, amongst others through coaching, visits, exploring new partnerships and providing travel grants for attendance at meetings.

Regional Programmes - Arab Region: Build capacity, by initiating or supporting the development of MS organisations in Arabic speaking countries.

Regional Programmes – Asia: Build capacity, by initiating or supporting the development of emerging MS support structures and groups and MS organisations in Asia, including through small grants for workshops, world MS Day activities and newsletters.

Regional Programmes - Latin America: Build capacity by supporting the development of MS organisations in Latin America.

Skills networking: To provide opportunities for the membership to learn about each other's areas of work and share best practice.

Fundraising - The May 50K: a virtual international event, which enables people around the world to raise funds for vital research into MS and support people living with MS today.

Notes to the financial statements

13 Future Commitments

At 31 December 2022, MSIF had total minimum lease payments under operating leases as set out below:

	2022 £	2021 £
Equipment		
Less than one year	700	175
More than one year	175	1,225
Land and Buildings		
Less than one year	83,374	83,374
More than one year	2,969	86,343
	87,218	**171,117**

14 Related Party Disclosures

Name of Entity	Nature of Relationship	Membership Dues Received 2022 £	Membership Dues Received 2021 £
MS Society, Australia	Joint Trustee and Chair	46,435	58,943
Ligue Nationale Belge de la Sclérose en Plaques, Belgium	Joint Trustee and Chair	8,306	8,308
MS Society of Canada	Joint Trustee	-	33,335
MS Care, Egypt	Joint Trustee and Chair	12	12
Ligue Francaise contre la Sclerose En Plaques, France	Joint Trustee	-	6,544
MS Society Greece	Joint Trustee	358	358
MS Society Italy	Joint Trustee and Chair	33,332	33,332
Esclerosis Multipla Espana, Spain	Joint Trustee	598	598
MS Society, UK	Joint Trustee	33,347	33,347
National MS Society, USA	Joint Trustees and Chair	110,004	110,004

Name of Entity	Nature of Relationship	Membership Dues Accrued 2022 £	Membership Dues Accrued 2021 £
MS Society, Australia	Joint Trustee and Chair	25,039	-
Ligue Francaise contre la Sclerose En Plaques, France	Joint Trustee	5,453	-

Notes to the financial statements

Related Party Disclosures Continued

Name of Entity	Nature of Relationship	Grants Received 2022 £	Grants Received 2021 £
Ligue Nationale Belge de la Sclérose en Plaques, Belgium	Member	12,195	-
MS Canada	Member	149,586	-
Ligue Française contre la Sclérose En Plaques, France	Joint member Progressive MS Alliance	8,361	-
Fondation pour l'Aide à la Recherche sur la Sclérose En Plaques, France	Member	64,000	64,000
Fondation pour l'Aide à la Recherche sur la Sclérose En Plaques, France	Joint member Progressive MS Alliance	-	51,802
Swiss MS Society, Switzerland	Joint member Progressive MS Alliance	0	63,966
MS Ireland	Joint member Progressive MS Alliance	4,248	1,698
MS Ireland	Member	24,597	75,804
Stichting MS Research, Netherlands	Member	72,044	151,906
Esclerosis Multipla Espana, Spain	Joint member Progressive MS Alliance	43,554	41,250

Notes to the financial statements

Related Party Disclosures Continued

Name of Entity	Nature of Relationship	Grants Paid 2022 £	Grants Paid 2021 £
Progressive MS Alliance - National MS Society, USA	Joint member	76,442	256,136
ALCEM, Argentina	Member	500	-
EMA, Argentina	Member	-	5,150
Ligue National Belge de la Sclersoe en Plaques, Belgium	Member	-	1,000
ABEM, Brazil	Member	500	500
Unie Roska Czech,	Member	1,000	100
Sleroseforeningen,	Member	28,532	-
MS Society, Greece	Member	-	1,000
MS Society, India	Member	16,000	15,730
MS Society, Luxembourg	Member	1,000	-
Polskie Towarzystwo Stwardnienia Rozsianego, Poland	Member	1,000	-
EMUR, Uruguay	Member	1,000	-

Prior Year Related Party Disclosures

Name of Entity	Nature of Relationship	Membership Dues Received 2021 £	Membership Dues Received 2020 £
MS Society, Australia	Joint Trustee and Chair	58,943	46,428
Ligue Nationale Belge de la Sclérose en Plaques, Belgium	Joint Trustee and Chair	8,308	8,308
MS Society of Canada	Joint Trustee	33,335	-
MS Society Denmark	Joint Trustee	-	14,340
MS Care, Egypt	Joint Trustee and Chair	12	12
Ligue Francaise contre la Sclerose En Plaques, France	Joint Trustee	6,544	6,544
MS Society India	Joint Trustee and Chair	-	495
MS Society Italy	Joint Trustees and Chair	-	33,347
Esclerosis Multipla Espana, Spain	Joint Trustee	598	598
National MS Society, USA	Joint Trustees and Chair	110,004	110,019

Notes to the financial statements

Prior Year Related Party Disclosures Continued

Name of Entity	Nature of Relationship	Membership Dues Accrued 2021 £	Membership Dues Accrued 2020 £
MS Society Greece	Joint Trustee	298	298
MS Society India	Joint Trustee	550	-
MS Society Denmark	Joint Trustee	-	14,340
MS Society Italy	Joint Trustees and Chair	27,789	27,789
Esclerosis Multipla Espana, Spain	Joint Trustee	-	498

Name of Entity	Nature of Relationship	Grants Received 2021	Grants Received 2020
Ligue Nationale Belge de la Sclérose en Plaques, Belgium	Member	-	20,000
Ligue Française contre la Sclérose En	Joint member	-	17,420
Fondation pour l'Aide à la Recherche sur la	Member	64,000	63,568
Fondation pour l'Aide à la Recherche sur la Sclérose En Plaques, France	Joint member Progressive MS Alliance	51,802	-
Swiss MS Society, Switzerland	Joint member Progressive MS Alliance	63,966	-
MS Society Iceland	Joint member Progressive MS Alliance	-	577
MS Ireland	Joint member Progressive MS Alliance	1,698	6,210
MS Ireland	Member	75,804	-
Stichting MS Research, Netherlands	Member	151,906	-
Esclerosis Multipla Espana, Spain	Joint member Progressive MS Alliance	41,250	49,429
MS Society, UK	Member	-	10,000
National MS Society, USA	Member	-	5,220

Notes to the financial statements

Prior Year Related Party Disclosures Continued

Name of Entity	Nature of Relationship	Grants Paid 2021 £	Grants Paid 2020 £
Progressive MS Alliance - National MS Society, USA	Joint member	256,136	94,251
EMA, Argentina	Member	5,150	10,000
MS Society, Austria	Member	-	11,600
Ligue National Belge de la Sclersoe en Plaques, Belgium	Member	1,000	58,400
ABEM, Brazil	Member	500	29,500
Unie Roska Czech, Republic	Member	1,000	
MS Society, Cyprus	Member		14,000
LFSEP, France	Member		37,000
MS Society, Germany	Member		45,000
MS Society, Greece	Member	1,000	12,240
ASOGEM, Guatemala	Member		7,700
MS Society, India	Member	15,730	41,670
MS Ireland	Member		54,400
MS Society, Latvia	Member		5,000
ALSEP, Lebanon	Member		1,000
MS Society, New Zealand	Member		1,000
Polskie Towarzystwo Stwardnienia Rozsianego, Poland	Member		26,000
MS Society, Portugal	Member		59,200
AEDEM, Spain	Member		40,000
EME, Spain	Member		20,790
MS Society, Switzerland	Member		47,500
ATSEP, Tunisia	Member		3,100
UK MS Society	Member		14,000

15 Company Limited by Guarantee

Every full voting member undertakes to contribute such amount as may be required (not exceeding £10) to the company's assets if it should be wound up while it is a full voting member or within 1 year afterwards, (2022 33 members (2021 - 33 members)).