

ASTHMA RELIEF

England & Wales · Charity number 1063965

Details

Status Registered

Legal form Trust

Registered 1997-08-14

Register [View on the Charity Commission register](#)

Contact

Address Cinch Self Storage
Trade Counter 03
Cheney Manor Industrial Estate
Swindon
Wiltshire
SN2 2DS

Phone 07711 933888

Email info@asthmarelief.org.uk

Website www.asthmarelief.org.uk

Activities

Objects: TO RELIEVE PEOPLE SUFFERING FROM ASTHMA AND OTHER BREATHING DIFFICULTIES IN PARTICULAR BY THE PROVISION OF NEBULISERS FOR USE BY SUCH PERSONS

Activities: Provision & maintenance of nebulisers and other specialist Medical breathing equipment.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£259,840	£267,154	-	-
2024-06-30	£241,850	£236,847	-	-
2023-06-30	£244,906	£229,059	-	-
2022-06-30	£256,483	£230,405	-	-
2021-06-30	£238,121	£214,649	-	-

Trustees

Name	Role	Appointed
DR IAN MATHESON	Chair	2014-12-10
CAROLINE ROGERSON		2025-09-09
Colin Petersen		2023-07-31
EVA KATARINA WARENSJO		2024-07-03

ASTHMA RELIEF

England & Wales - Charity number 1063965

Accounts

The Charity Registration Number is :- 1063965

Asthma Relief

Report and Accounts

30 June 2025

CHAIRMANS REPORT – Year 1st July 2024 to 30th June 2025

It is hard to believe that it is just over a year since we lost our wonderful founder, Dave Penman. Dave is deeply missed, and his commitment and kindness continue to inspire us.

Trustee News

Colin Petersen and Katarina Warensjo have provided outstanding commitment to the Charity through their ever present availability to our Charity Manager, whenever advice or guidance is needed. I would like to offer my sincere gratitude to them both.

I would also like to thank Patricia, our Charity Manager and her office assistant, Rebekah, both of whom have shown tremendous reliability, professionalism, and most importantly I would like to acknowledge the care and compassion which they show to our service users on a daily basis.

New appointment

We have a new addition to our board of trustees (at the time of writing this report) we are delighted to welcome Caroline Rogerson to the Asthma Relief team. Caroline has 20 years' experience working in primary care as an Asthma Nurse. Her work involves supporting and educating people with asthma, helping them to effectively manage their condition with the aim of avoiding flare ups and hospital admissions. Caroline's expertise in asthma primary care brings invaluable strength to our Charity, and we look forward to the positive impact this will have on the those we support.

Reserves

The Reserves policy has been reviewed and the full Policy statement is available on page number 5 of the full accounts. The next review is due in February 2026.

Operational review

We have continued to support Respiratory Nursing teams, Paediatric Physiotherapy teams in hospitals and in the community as well as Virtual Ward/ Hospital at Home teams.

We have also continued to help a significant number of Hospitals, Medical Centres, Hospices and Palliative Care teams and individual patients through our lines of communication with all the aforementioned.

Our helpline remains a vital source of support, with consistently high levels of engagement from service users requesting respiratory equipment, seeking guidance, reassurance, and practical assistance. The volume of requests reflects both the growing need within the respiratory community and the trust placed in our service.

continued

Feedback from our service users increasingly references financial hardship, underscoring the heightened challenges many are experiencing.

To illustrate, here are a handful of examples

"Just wanted to say thank you for the nebulisers we received today; we only requested them yesterday so thanks for the prompt service. We gift these machines to our nebuliser patients who are not in a position to purchase their own machine. The patients are always very grateful and we wish to relay this to yourselves and your donors. Once again thank you for the service and for the machines" (From a Respiratory Nurse)

"Just wanted to let you know we have given another 2 nebulisers to patients in desperate need since we last spoke. One was to a lady, a recent widow, whose only income is her pension - she was extremely grateful for this donation. The second was to a man who has been unable to work for the last 5 years due to his deteriorating condition; when I proposed he bought his own he got very emotional as he has very little money so was extremely grateful that we could source him your charity nebuliser." (From a Respiratory Nurse)

"I have given your charity's nebuliser to my patient who requires long term nebulisers, he is not managing without and due to financial hardship is unable to afford to purchase one himself. I have looked at options and realised he would not be able to afford even a cheap one as he currently can't afford any heating at present and has had to apply for aid. He was over the moon, extremely grateful. Thank you." (From an Urgent Community Response Nurse)

"Thank you so much for sending me the nebuliser machine, which I can confirm I have just received. It really is appreciated and it will ensure that I can continue nebulising knowing that I have a reliable machine during my asthma attacks. I can honestly say that everyone that I have spoken to within the Charity has been lovely and extremely helpful. Furthermore, I could not believe the speed that you processed both my application and organised for the nebuliser to be delivered. The Asthma Relief Charity exceeded my wildest expectations. From application to delivery it took 72 hours - wow, wow, wow. Amazing!! I genuinely mean it when I say that all your effort has been appreciated by me. Please keep up the good work!" (From an Asthmatic Service User)

It has been both an honour and a privilege to serve our community, supporting those affected by respiratory conditions with care, advocacy, and hope. None of this would be possible without the generosity of our donors, whose belief in our work is truly appreciated.

Your support enables us to reach further, respond faster, and stand stronger for those who need us most. Together, we are improving lives and providing hope.

Receiving a heartfelt thank you from a patient living with asthma or other respiratory conditions is our reward. It is why we do what we do. To serve patients like this is our deepest honour, every word of gratitude touches us profoundly and strengthens our resolve to continue to provide hope and support.

To our incredible donors and tireless volunteers: your generosity and dedication are at the core of everything we do. Because of you lives are changed. We are endlessly grateful for the time, energy, and resources you give.

Thank you all so much.

Dr Ian Matheson. Chairman (Trustee)

Date: 15.01.2026

Asthma Relief

Report and accounts for the year ended 30 June 2025

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Asthma Relief

Trustees' Annual Report for the year ended 30 June 2025

The Trustees present their Report and Accounts for the year ended 30 June 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Asthma Relief.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1063965.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated Sunday, 1 June 1997

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

The trustees are all individuals.

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

The Shaftesbury Centre
Percy Street, Swindon
Wiltshire, SN2 2AZ
Telephone 01793 524004

Email Address info@asthmarelief.org.uk Web address www.asthmarelief.org.uk

The Trustees in office on the date the report was approved were:-

Dr Ian Matheson - Chair
Mr. Colin Petersen
Ms. Katarina Warensjo (appointed 3 July 2024)

The following persons served as Trustees during the year ended 30 June 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Dr Ian Matheson - Chair
Mr. Colin Petersen
Ms Katarina Warensjo (appointed 3 July 2024)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purposes of the charity are to advance health and save lives in the form providing a nebuliser and medical equipment donation and support service for people with asthma and other respiratory illnesses.

It provides support in the following ways:

- Nebuliser & Respiratory Equipment donation service
- Advice/information - Helpline

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

The charity has continued to provide a high level of support to those who suffer from asthma, other respiratory conditions and life limiting illnesses. In particular the charity has donated £130k of nebuliser and respiratory equipment during this year.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity's main activity is to support anyone in the general public who suffers with asthma and other respiratory conditions. The support provided helps improve health in terms of reducing breathing difficulties, providing equitable care, improving the quality of life to the extreme of saving lives.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2025

The main achievements and performance of the charity during the year.

During the financial year the charity has purchased 1500 nebuliser compressors, over 5000 nebuliser kits and accessories, as well as 19 Eflows (specialist electronic nebuliser devices) and 4FeNO devices (asthma diagnostic devices). This equipment has been distributed all over the UK improving the healthcare for both children and adults with a range of chronic conditions including Asthma, COPD, Cystic Fibrosis and life limiting illnesses, disabilities and complex medical needs.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have learned from feedback received from both patients and NHS services that our nebuliser and respiratory equipment donation service is making a significant difference in the care of respiratory patients.

Nebulisers are an invaluable tool allowing for the efficient delivery of medication directly to the lungs. This is especially important for patients, many of whom experience severe respiratory difficulties and rely on these devices for relief during exacerbations and daily management of their condition. The nebulisers that have been funded by our donors enhance the ability for healthcare providers to administer treatment, improve patient outcomes and ultimately improve the quality of life for those that suffer with asthma and other respiratory related conditions. The impact of our respiratory equipment donation service will be felt by patients, their families, care givers and healthcare professionals for years to come.

The degree to which the achievements and performance during the year have benefited wider society.

The charity continues supporting Community Nursing Teams, Paediatric Respiratory Physiotherapists, Virtual Wards/Hospital at Home Teams, throughout the UK. These specialist care teams support both children and adults and have a vital role in allowing patients to get the care they need at home rather than in hospital.

Recent feedback that we have received " The use of the nebuliser allowed a patient to stay in her own home, continue to care for her husband and avoid hospital acquired infections and busy A&E departments. The use of short-term nebulisers is vital for our patients and really does help keep our patients out of hospitals and in their own environments and improves their quality of life.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New charity trustees are recruited, appointed and trained by existing trustees.

The trustees' bankers and advisors

Bankers	Barclays Bank, Regent Street, Swindon
Accountants	MPN Chartered Accountants, Unit 1 The Byre, Hook Street, Royal Wootton Bassett, Wiltshire.

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2025

Financial review

The charity's financial position at the end of the year ended 30 June 2025

The financial position of the charity at 30 June 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(7,314)	5,003
Unrestricted Revenue Funds available for the general purposes of the charity	98,170	105,484
Total Funds	98,170	105,484

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2025

Financial review of the position at the reporting date, 30 June 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. Overall donations were in line with 2024 and costs to run the charity have remained fairly static despite the economic pressures. Spend on nebulisers and respiratory equipment was increased by 16.7% this year to £130k.

Policy on reserves.

At the Trustee Meeting held on 18 February 2025, it was agreed that it would be prudent to hold a reserve of £50,000 (previously £80,000) to manage scenarios where a short-term funding shortfall or charity closure arose, in addition to any funds remaining in the current account. This amount was considered sufficient to enable the charity to function for 6-12 months. A charity reserve account has been opened to hold such funds and interest accrued in the reserve account can be periodically transferred to the working current account. The previous reserves amount was set during the Covid 19 pandemic when at the time £80,000 was deemed an adequate amount that would allow the charity to operate at a basic level for a period of 2 years should the income be significantly reduced due to the pandemic. Monies freed up by the reduction in reserves will be used to further the Charity's aims including reaching out to more people in areas where our respiratory equipment donation service is needed and funding is sparse and purchasing further specialist respiratory equipment. This policy will be reviewed annually.

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

MPN Chartered Accountants
Unit 1 The Byre
Hook Street
Royal Wootton Bassett
Wiltshire
SN4 8EF

Statement of Trustees' Responsibilities

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

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2025

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board of trustees on:

Dr I Matheson - Trustee (Chair)

Asthma Relief

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 June 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 23 for the year ended 30 June 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 13.

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

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

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

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

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

Asthma Relief

Independent Examiner's Statement, Report and Opinion

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

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

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



MPN Chartered Accountants - Independent Examiner

Unit 1 The Byre
Hook Street
Royal Wootton Bassett
Wiltshire
SN4 8EF

This report was signed on : 09.09.2025

Asthma Relief - Statement of Financial Activities for the year ended 30 June 2025

Statement of Financial Activities for the year ended 30 June 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations, Legacies & other	A1	259,840	-	259,840	241,850
Expenditure on:					
Raising funds	B1	54,454	-	54,454	53,315
Charitable activities	B2	212,700	-	212,700	183,532
Total expenditure	B	267,154	-	267,154	236,847
Net income for the year		(7,314)	-	(7,314)	5,003
Net income after transfers	A-B-C	(7,314)	-	(7,314)	5,003
Net movement in funds		(7,314)	-	(7,314)	5,003
Reconciliation of funds:-					
	E				
Total funds brought forward		105,484	-	105,484	100,481
Total funds carried forward		98,170	-	98,170	105,484

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 23 form an integral part of these accounts.

Asthma Relief - Statement of Financial Activities for the year ended 30 June 2025

Movements in revenue and capital funds for the year ended 30 June 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	105,484	-	105,484	100,481
Recognised gains and losses before transfers	<u>(7,314)</u>	-	<u>(7,314)</u>	5,003
	98,170	-	98,170	105,484
Closing revenue funds	<u>98,170</u>	<u>-</u>	<u>98,170</u>	<u>105,484</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	98,170	-	98,170	105,484

The notes attached on pages 13 to 23 form an integral part of these accounts.

Asthma Relief - Statement of Financial Activities for the year ended 30 June 2025

Asthma Relief Income and Expenditure Account for the year ended 30 June 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	259,840	241,850
Gross income in the year before exceptional items	259,840	241,850
Gross income in the year including exceptional items	259,840	241,850
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	212,160	182,992
Fundraising costs	54,454	53,315
Governance costs	540	540
Total expenditure in the year	267,154	236,847
Net income before tax in the financial year	(7,314)	5,003
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(7,314)	5,003
Retained surplus for the financial year	(7,314)	5,003

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 23 form an integral part of these accounts.

Asthma Relief - Balance Sheet as at 30 June 2025

		SORP		2025	2024
	Note	Ref		£	£
Current assets		B			
Debtors	9	B2	-	-	
Cash at bank and in hand		B4	99,010	106,204	
Total current assets			99,010	106,204	
Creditors: amounts falling due within one year	10	C1	(840)	(720)	
Net current assets				98,170	105,484
The total net assets of the charity				98,170	105,484

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	98,170	105,484	
			98,170	105,484	
Designated Funds					
Designated Fixed Asset Funds	13	D3	-	-	
			-	-	
Total charity funds			98,170	105,484	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Dr I Matheson

Trustee

Approved by the board of trustees on :

The notes attached on pages 13 to 23 form an integral part of these accounts.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity minimises its use of estimations in preparing these statements were possible in order to minimise any risk of misstatement.

The charity expects to continue operating in line with its purpose into the future, with plans to strengthen its reserves in order to be better placed to deal with any uncertainty and mitigate its risk in this way.

The charity is a public benefit entity.

Policies relating to income recognition.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2025

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2025

3 Winding up or dissolution of the charity

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

4 Significance of financial instruments to the charity's position

The charity relies on a positive cash balance in order to finance its charitable activities. It is able to manage the level of cost incurred against donations received in order to balance the level of work the charity is able to undertake each year.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	13,831	12,680

6 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	38,481	30,256
Employer's contribution to defined benefit pension schemes	13,831	12,680
Total salaries, wages and related costs	52,312	42,936

The average number of part time staff employed in the year was	1	1
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	2	2

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	2	2
The estimated full time equivalent number of all staff employed as above	2	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2025

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Debtors

	2025	2024
	£	£
Donations in transit	-	-

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	840	720

11 Income and Expenditure account summary

	2025	2024
	£	£
At 1 July 2024	105,484	100,481
Surplus after tax for the year	(7,314)	5,003
At 30 June 2025	98,170	105,484

12 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	99,010	-	-	99,010
Current Liabilities	(840)	-	-	(840)
	98,170	-	-	98,170

At 1 July 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	106,204	-	-	106,204
	105,484	-	-	105,484

Asthma Relief

Notes to the Accounts for the year ended 30 June 2025

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 14 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	105,484	(7,314)	-	98,170
Total unrestricted and designated funds	105,484	(7,314)	-	98,170
Total charity funds	105,484	(7,314)	-	98,170

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2025 £	Expenditure 2025 £	Other Gains & Losses 2025 £	Movement in funds 2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	259,840	(267,154)	-	(7,314)
	259,840	(267,154)	-	(7,314)

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

15 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	38,481	-	38,481	30,256
Defined benefit pension costs - charitable activities	13,831	-	13,831	12,680
Nebulisers & respiratory equipment	129,886	-	129,886	108,119
Respiratory equipment delivery costs	5,179	-	5,179	4,630
Help line and telephone	482	-	482	647
Information and support	15,350	-	15,350	16,212
Total direct spending	203,209	-	203,209	172,544

16 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	-	-	-	-
Premises Expenses				
Office rent and services	5,888	-	5,888	5,776
Administrative overheads				
Stationery and printing	1,019	-	1,019	1,412
Equipment expenses	-	-	-	977
Advertising and marketing	480	-	480	504
Sundry expenses	357	-	357	636
Insurance	578	-	578	562
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination				
As detailed in Note 17	456	-	456	180
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	-	-	-	-
Financial costs				
Bank charges	173	-	173	401
Support costs before reallocation	8,951	-	8,951	10,448
Less support costs reallocated to specific activities				
To charitable trading costs	(10,045)	-	(10,045)	(10,448)

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

17 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Current Year	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	540	-	540	540
Total Governance costs	540	-	540	540

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Fees paid to the examiner's firm	456	-	456	180
Total additional fees included in support costs at Note 16	456	-	456	180

18 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	203,209	-	203,209	172,544
Total charitable trading costs	B2b	10,045	-	10,045	10,448
Total Governance costs	B2e	540	-	540	540
Total charitable expenditure	B2	212,700	-	212,700	183,532

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
Prior Year		2024	2024	2024
		£	£	£
Total direct spending	B2a	172,544	-	172,544
Total charitable trading costs	B2b	10,448	-	10,448
Total charitable expenditure	B2	183,532	-	183,532

19 Expenditure on raising funds and costs of investment management

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2025	2025	2025	2024
		£	£	£	£
Fundraising publicity & marketing		54,454	-	54,454	53,315
Total fundraising costs	B1	54,454	-	54,454	53,315

All the expenditure in the prior year was unrestricted.

Asthma Relief

Activity analysis of Income and expenditure for the year ended 30 June 2025

This analysis is classified by activity and not by conventional nominal descriptions.

20 Analysis of income by activity

	SOFA ref	2025 £	2024 £
Activity			
Summary of Total Income, including the items above			
Donations, Legacies & other	A1	259,840	241,850

21 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
A1. Expenditure on charitable activities directly attributable to activities	203,209			203,209	172,544
B3. Premises Expenses		5,888		5,888	5,776
B4. Administrative overheads		2,325		2,434	3,993
B5. Professional Fees		456		456	180
B6. Financial costs		173		173	401
Total charitable expenditure	203,209	9,382	-	212,700	183,434

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18

Asthma Relief

Activity analysis of Income and expenditure for the year ended 30 June 2025

22 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2025 £	Fundraising activities 2024 £
Direct fundraising costs	54,454	53,315
Indirect fundraising costs:-	-	-
<i>Total non charitable expenditure</i>	2025 £	2024 £
Total costs of Fundraising activities	54,454	53,315
Total non charitable expenditure	<u>54,454</u>	<u>53,315</u>

ASTHMA RELIEF

England & Wales - Charity number 1063965

Accounts

The Charity Registration Number is :- 1063965

Asthma Relief

Report and Accounts

30 June 2024

ASTHMA RELIEF (Registered Charity 1063965)

www.asthmarelief.org.uk

CHAIRMANS REPORT – Year 1st July 2023 to 30th June 2024

It is with deep sadness that we inform you that our wonderful Charity founder, Dave Penman, has passed away.

Many of you reading this report will know Dave's reasons for setting up Asthma Relief back in 1997, however for those who are unaware

Background

Dave was busy running an engineering company when he suffered a heart attack, was admitted to hospital for surgery, and advised that he should stop working.

During his time in hospital Dave noticed that there was a shortage of nebuliser compressors on the ward as the Patients suffering from breathing difficulties were sharing one machine. A nebuliser compressor is an inhalation device which vaporises medication into a fine mist which can be inhaled.

Years earlier Dave witnessed his older brother struggling to breathe and eventually lose his life at the age of 28 following an asthma attack. This had a profound effect on Dave and it was from his hospital bed that he decided to set up the Charity Asthma Relief.

Dave dedicated a huge part of his life to Asthma Relief and supporting those with breathing difficulties. The Trustees, staff and volunteers at Asthma Relief will endeavour to continue Dave's legacy with the same passion and commitment to the Charity's aims and objectives.

Trustee News

We are most pleased to welcome Katarina Warensjo as a new addition to the board of Trustees. Having worked in the NHS for 11 years, retired Biomedical Scientist Katarina, brings a wealth of knowledge and skills to the charity, including: strategic planning & training, health & safety and risk assessment

Colin Petersen, who was announced as a new addition to the board of Trustees in last years' report has been a most welcome member of the team, using his business expertise to help implement more efficient systems of internal control.

Both Colin and Katarina are also at hand to help in more practical ways such as packaging and sending out nebulisers and respiratory equipment.

New appointment

I would like to formally welcome Rebekah to the Asthma Relief family, Rebekah has a background in customer service and is supporting our charity manager, Patricia Davis, in the day to day running of the Charity. I am happy to see that Patricia has some long overdue help in the office.

Reserves

The Reserves policy has been reviewed and the Trustees feel that the current level is satisfactory. The next review will be due in 2025.

Operational review

There has been a noticeable increase in requests originating from Community Nursing teams, these include Virtual Ward teams/ Hospital at Home teams and Paediatric Physiotherapy teams. We are pleased to help with requests for equipment and support from these teams wherever possible.

We have continued to help a significant number of Hospitals, Medical Centres, Doctor's Surgeries, Hospices and Palliative Care teams as well as Respiratory Nursing teams and of course individual patients through our lines of communication with all of the aforementioned.

As well as donating respiratory equipment we also provide a support service, which includes: a helpline which can be used for advice and for requesting free nebuliser accessories such as masks, filters etc. We also manage the equipment warranty; replacing/arranging repairs if necessary.

We provide this support for the entire lifetime of the machine which on average is 5 years or 1000 operating hours. We have learned, from feedback we have received, that ongoing support is a vitally important part of our service, as often, patients and medical practitioners have nowhere else to turn to for the service that we provide.

Our service users know that they can approach us with equipment requests and we will endeavour to help, funds allowing. In this way we can identify the need for our service. This also helps us with monitoring and evaluation as well as giving us an insight into any 'shifts' in the health and social care sector, as happens from time to time.

To illustrate, here is an email we received from a Hospital.....

"I would just like to say how extremely helpful and reliable the Asthma Relief Charity has been when the wards have needed replacement or parts for Nebulisers.

We are grateful that we are able to ensure that Patients have the appropriate equipment for their needs.

Whenever, we have an enquiry or a problem, the Charity have been extremely friendly and no problem is too great and no question too silly. They have met our requests with friendliness and guidance.

Thank you, we really do appreciate your support."

We believe that it is vitally important to be able to provide this service alongside the provision of the medical equipment.

Finally, I would like to offer my most sincere gratitude once again, to all of the grant making organisations, businesses, and individuals for their most valued support and to all those who have given their time and expertise voluntarily.

Ian Matheson (Doctor) Chairman

(Report compiled November 2024)

Asthma Relief

Report and accounts for the year ended 30 June 2024

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Asthma Relief

Trustees' Annual Report for the year ended 30 June 2024

The Trustees present their Report and Accounts for the year ended 30 June 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Asthma Relief.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1063965.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 01 June 1997

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

The trustees are all individuals.

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

The Shaftesbury Centre

Percy Street, Swindon

Wiltshire, SN2 2AZ

Telephone 01793 524004

Email Address info@asthmarelief.org.uk Web address www.asthmarelief.org.uk

The Trustees in office on the date the report was approved were:-

Dr Ian Matheson - Chair

Mr. Colin Petersen (appointed 31 July 2023)

Ms. Katarina Warensjo (appointed 3 July 2024)

The following persons served as Trustees during the year ended 30 June 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Dr Ian Matheson - Chair

Mr Alan Mitchell (resigned 14 February 2024)

Dr Peter Moss (resigned 4 April 2024)

Mr. Colin Petersen (appointed 31 July 2023)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purposes of the charity are to advance health and save lives in the form providing a nebuliser and medical equipment donation and support service for people with asthma and other respiratory illnesses.

It provides support in the following ways:

- Nebuliser & Respiratory Equipment donation service
- Advice/information - Helpline

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

The charity has continued to provide a high level of support to those who suffer from asthma, other respiratory conditions and life limiting illnesses. In particular the charity has donated £108k of nebuliser and respiratory equipment during this year.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity's main activity is to support anyone in the general public who suffers with asthma and other respiratory conditions. The support provided helps improve health in terms of reducing breathing difficulties, providing equitable care, improving the quality of life to the extreme of saving lives.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2024

The main achievements and performance of the charity during the year.

The charity donated over 1500 nebuliser compressors and other respiratory devices such as pulse oximeters and a digital spirometer.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The charity's performance has continued to make a significant impact on individuals whose lives are impacted by asthma and other respiratory related conditions to find relief and have a better quality of life.

The degree to which the achievements and performance during the year have benefited wider society.

The charity is now supporting several Community Nursing Teams, Paediatric Respiratory Physiotherapists, Virtual Wards/Hospital at Home Teams, throughout the UK. These specialist care teams, support both children and adults and have a vital role in allowing patients to get the care they need at home rather than in hospital.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New charity trustees are recruited, appointed and trained by existing trustees.

The trustees' bankers and advisors

Bankers	Barclays Bank, Regent Street, Swindon
Accountants	MPN Chartered Accountants, 6 Thames Close, South Cerney

Financial review

The charity's financial position at the end of the year ended 30 June 2024

The financial position of the charity at 30 June 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	5,003	15,847
Unrestricted Revenue Funds available for the general purposes of the charity	105,484	100,481
Total Funds	105,484	100,481

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2024

Financial review of the position at the reporting date, 30 June 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. Overall donations were in line with 2023 and costs to run the charity have remained fairly static despite the economic pressures. Spend on nebulisers and respiratory equipment was increased by 11.7% this year to £108k.

Policies on reserves.

Our Reserves Policy has been designed to provide support to Patients and Healthcare Professionals/ Establishments for a period of two years at a basic level. In monetary terms this equates to approximately 'one third' of annual income based on a typical year.

- i) Asthma Relief provides nebulisers and respiratory equipment and support thereof.
- ii) The Trustees have determined that in the event of a significant fall in income the Charity should be able to continue to function at a basic level for a period of two years and that a reserve in the region of one third of a typical year's income would facilitate an acceptable level of support for Patients, Healthcare Professionals and Medical establishments for that period.
- iii) The Trustees are satisfied that a full risk assessment has been undertaken & furthermore that adequate arrangements have been made to further this.
- iv) The level of funds required to satisfy the aforementioned has been calculated as £80,000
- v) This policy will be reviewed annually at the Charity AGM

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

MPN Chartered Accountants
6 Thames Close
South Cerney
Cirencester
Gloucestershire
GL7 5FL

Statement of Trustees' Responsibilities

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

Asthma Relief

Trustees' Annual Report for the year ended 30 June 2024

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board of trustees on: 27th November 2024

Dr I Matheson - Trustee (Chair)

Asthma Relief

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 June 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 30 June 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 12.

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

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

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

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

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

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

Asthma Relief

Independent Examiner's Statement, Report and Opinion

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

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

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



MPN Chartered Accountants - Independent Examiner

6 Thames Close
South Cerney
Cirencester
Gloucestershire
GL7 5FL

This report was signed on : 11th October 2024

Asthma Relief - Statement of Financial Activities for the year ended 30 June 2024

Statement of Financial Activities for the year ended 30 June 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	241,850	-	241,850	244,906
Expenditure on:					
Raising funds	B1	53,315	-	53,315	58,318
Charitable activities	B2	183,532	-	183,532	170,741
Total expenditure	B	236,847	-	236,847	229,059
Net income for the year		5,003	-	5,003	15,847
Net income after transfers	A-B-C	5,003	-	5,003	15,847
Net movement in funds		5,003	-	5,003	15,847
Reconciliation of funds:-					
	E				
Total funds brought forward		100,481	-	100,481	84,634
Total funds carried forward		105,484	-	105,484	100,481

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 22 form an integral part of these accounts.

Asthma Relief - Statement of Financial Activities for the year ended 30 June 2024

Movements in revenue and capital funds for the year ended 30 June 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	100,481	-	100,481	84,634
Recognised gains and losses before transfers	5,003	-	5,003	15,847
	105,484	-	105,484	100,481
Closing revenue funds	105,484	-	105,484	100,481

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	105,484	-	105,484	100,481

The notes attached on pages 12 to 22 form an integral part of these accounts.

Asthma Relief - Statement of Financial Activities for the year ended 30 June 2024

Asthma Relief Income and Expenditure Account for the year ended 30 June 2024 as required by the Companies Act 2006

	2024	2023
	£	£
Income		
Income from operations	241,850	244,906
Gross income in the year before exceptional items	<u>241,850</u>	<u>244,906</u>
Gross income in the year including exceptional items	<u>241,850</u>	<u>244,906</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	182,992	170,741
Fundraising costs	53,315	58,318
Governance costs	540	-
Total expenditure in the year	<u>236,847</u>	<u>229,059</u>
Net income before tax in the financial year	5,003	15,847
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>5,003</u>	<u>15,847</u>
Retained surplus for the financial year	<u>5,003</u>	<u>15,847</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 22 form an integral part of these accounts.

Asthma Relief - Balance Sheet as at 30 June 2024

	Note	SORP Ref	2024 £	2023 £
Current assets				
		B		
Debtors	9	B2	-	2,345
Cash at bank and in hand		B4	106,204	98,136
Total current assets			<u>106,204</u>	<u>100,481</u>
Creditors: amounts falling due within one year				
	10	C1	<u>(720)</u>	<u>-</u>
Net current assets			105,484	100,481
The total net assets of the charity			<u>105,484</u>	<u>100,481</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	105,484	100,481
			105,484	100,481
Designated Funds				
			-	-
Total charity funds			<u>105,484</u>	<u>100,481</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Dr I Matheson

Trustee

Approved by the board of trustees on : 27th November 2024

The notes attached on pages 12 to 22 form an integral part of these accounts.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity minimises its use of estimations in preparing these statements were possible in order to minimise any risk of misstatement.

The charity expects to continue operating in line with its purpose into the future, with plans to strengthen its reserves in order to be better placed to deal with any uncertainty and mitigate its risk in this way.

The charity is a public benefit entity.

Policies relating to income recognition.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2024

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2024

3 Winding up or dissolution of the charity

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

4 Significance of financial instruments to the charity's position

The charity relies on a positive cash balance in order to finance its charitable activities. It is able to manage the level of cost incurred against donations received in order to balance the level of work the charity is able to undertake each year.

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	12,680	11,243

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	30,256	24,390
Employer's contribution to defined benefit pension schemes	12,680	11,243
Total salaries, wages and related costs	42,936	35,633

The average number of part time staff employed in the year was	1	1
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	2	2

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	2	2
<i>The estimated full time equivalent number of all staff employed as above</i>	2	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Asthma Relief

Notes to the Accounts for the year ended 30 June 2024

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Debtors

	2024	2023
	£	£
Donations in transit	-	2,345

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	720	-

11 Income and Expenditure account summary

	2024	2023
	£	£
At 1 July 2023	100,481	84,634
Surplus after tax for the year	5,003	15,847
At 30 June 2024	105,484	100,481

12 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	106,204		-	106,204
Current Liabilities	(720)	-	-	(720)
	105,484	-	-	105,484
At 1 July 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	100,481		-	100,481
	100,481	-	-	100,481

Asthma Relief

Notes to the Accounts for the year ended 30 June 2024

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	-	See Note 14		
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	100,481	5,003	-	105,484
Total unrestricted and designated funds	100,481	5,003	-	105,484
Total charity funds	100,481	5,003	-	105,484

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	241,850	(236,847)	-	5,003
	241,850	(236,847)	-	5,003

Asthma Relief

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

15 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	30,256	-	30,256	24,390
Defined benefit pension costs - charitable activities	12,680	-	12,680	11,243
Nebulisers & respiratory equipment	108,119	-	108,119	96,739
Transport and delivery	4,630	-	4,630	4,609
Help line and telephone	647	-	647	932
Information and support	16,212	-	16,212	22,244
Total direct spending	172,544	-	172,544	160,157

16 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	-	-	-	417
Premises Expenses				
Office rent and services	5,776	-	5,776	5,428
Administrative overheads				
Stationery and printing	1,412	-	1,412	1,787
Equipment expenses	977	-	977	-
Advertising and marketing	504	-	504	906
Sundry expenses	636	-	636	828
Insurance	562	-	562	528
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination				
As detailed in Note 17	180	-	180	-
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	-	-	-	240
Financial costs				
Bank charges	401	-	401	450
Support costs before reallocation	10,448	-	10,448	10,584
Less support costs reallocated to specific activities				
To charitable trading costs	(10,448)	-	(10,448)	(10,584)
The basis of allocation of costs between activities is described under accounting policies				-

Asthma Relief

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

17 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	540	-	540	-
Total Governance costs	540	-	540	-

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Fees paid to the examiner's firm	180	-	180	-
Total additional fees included in support costs at Note 16	180	-	180	-

18 Total Charitable expenditure

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	172,544	-	172,544	160,157
Total charitable trading costs	B2b	10,448	-	10,448	10,584
Total Governance costs	B2e	540	-	540	-
Total charitable expenditure	B2	183,532	-	183,532	170,741

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	160,157	-	160,157
Total charitable trading costs	B2b	10,584	-	10,584
Total charitable expenditure	B2	170,741	-	170,741

19 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
Fundraising publicity & marketing		53,315	-	53,315	58,318
Total fundraising costs	B1	53,315	-	53,315	58,318

All the expenditure in the prior year was unrestricted.

Asthma Relief

Activity analysis of Income and expenditure for the year ended 30 June 2024

This analysis is classified by activity and not by conventional nominal descriptions.

20 Analysis of income by activity

	SOFA ref	2024 £	2023 £
Activity	-		
Summary of Total Income, including the items above			
Donations & Legacies	A1	241,850	244,906

21 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
A1. Expenditure on charitable activities directly attributable to activities	172,544			172,544	160,574
B3. Premises Expenses		5,776		5,776	5,428
B4. Administrative overheads		3,993		4,091	4,289
B5. Professional Fees		180		180	-
B6. Financial costs		401		401	450
Total charitable expenditure	172,544	10,890	-	183,532	170,741

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 18

Asthma Relief

Activity analysis of Income and expenditure for the year ended 30 June 2024

22 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2024 £	Fundraising activities 2023 £
Direct fundraising costs	53,315	58,318
Indirect fundraising costs:-	-	-
<i>Total non charitable expenditure</i>	2024 £	2023 £
Total costs of Fundraising activities	53,315	58,318
Total non charitable expenditure	53,315	58,318

ASTHMA RELIEF

England & Wales - Charity number 1063965

Accounts

Asthma Relief Charity

Accounts

for the year ended 30 June 2023

Asthma Relief Charity

Examiner's Unqualified Report on the Accounts

Independent Examiner's report to the Trustees of Asthma Relief Charity

We report on the accounts of the Charity for the year ended 30 June 2023, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to examine the accounts under section 145 of the Charities Act state, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Day & Co.

Chartered Accountants
Unit 2 Uffcott Farm
Uffcott
Wiltshire
SN4 9NB

Date:

Asthma Relief Charity

**Income and Expenditure Account
for the year ended 30 June 2023**

	2023		2022	
	£	£	£	£
Income				
Donations, grants and bequests		239,906		254,055
CAF and collection boxes		333		697
Events and other		4,667		1,731
		244,906		256,483
Expenses				
<u>Direct charitable expenditure</u>				
Nebulisers & respiratory equipment	96,739		82,316	
Transport and delivery	4,609		4,297	
Help line & telephone	932		792	
Wages	35,633		32,246	
Information and support	22,244		29,415	
Motor costs	417		1,658	
	160,574		150,724	
<u>Indirect charitable expenditure</u>				
Insurance	528		781	
Office rent and services	5,428		5,040	
Printing, postage and stationery	1,787		1,556	
Fundraising	58,318		68,760	
Website, marketing and advertising	906		1,817	
Bank charges	450		492	
Legal and professional fees	240		240	
Sundry expenses	828		576	
Asset purchase	-		659	
	68,485		79,921	
Total expenditure		(229,059)		(230,645)
Net surplus		15,847		25,838
Monies carried over from previous year		84,634		58,796
Monies carried over to next year		100,481		84,634

Asthma Relief Charity

**Balance Sheet
as at 30 June 2023**

	2023		2022	
	£	£	£	£
Current Assets				
Debtors	2	2,345		2,820
Cash at bank and in hand		98,136		81,814
		<u>100,481</u>		<u>84,634</u>
Net Current assets		<u>100,481</u>		<u>84,634</u>
Total Assets Less Current Liabilities		<u>100,481</u>		<u>84,634</u>
Capital Account				
Brought forward at 1 July 2022		84,634		58,796
Surplus for the year		15,847		25,838
		<u>100,481</u>		<u>84,634</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

Dr Ian Matheson (Chairperson)

Mr Alan Mitchell (Trustee)

Dr Peter Moss (Trustee)

Mr Colin Petersen (Trustee)

Date:

Asthma Relief Charity
Notes to the accounts
for the year ended 30 June 2023

1. Accounting Policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

1.2. Donations

Donations represents the total value of donations received through the year.

1.3. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Debtors

	2023	2022
	£	£
Donations in transit at year end	2,345	2,820

ASTHMA RELIEF (Registered Charity 10639650)
www.AsthmaRelief.org.uk

CHAIRMANS REPORT – Year 1st July 2022 to 30th June 2023

This report reflects a most eventful year.

Firstly, a sad but necessary piece of news to report is that our Founder and Honorary Manager, Dave Penman has made the decision to relinquish his role of Honorary Manager.

Dave's stepping down statement is as follows: -

'For health reasons from 1 October 2023 I will no longer be your point of contact at Asthma Relief as I have stepped down as Honorary Manager. This will not affect our service provision in the least as Patricia Davis, our Charity Manager, has been managing Asthma Relief nearly two years. Patricia has worked with me for over 16 years and I am happy that the Charity continues its vital work in her safe hands, supported by a dedicated and committed board of trustees. I shall still offer my support for as long as possible, albeit in a reduced role. It has been an absolute privilege and a pleasure to be able to serve so many patients and medical establishments over the years.

Thank you all for your wonderful support'

To clarify, even though Dave steps down during the next financial year (in accounting terms), I felt it was important to make mention of his decision in this report compiled in October 2023.

My fellow Trustees and I are so grateful for the incredible contribution that Dave has made to Asthma Relief - the driving force behind the Charity for over 26 years since founding the charity back in 1997.

Dave has guided the Charity through some difficult and turbulent times including unprecedented world events in recent years.

Thank you Dave, it has been a pleasure to serve with you in my role as Chairman, you will always be our founder and I am happy that you are willing to continue to offer your support to the Charity for as long as you feel able.

The Trustees and I feel really lucky to have Patricia Davis as Manager of Asthma Relief. Patricia has had the benefit of working alongside Dave for 16 years now, learning to manage all aspects of the Charity and most importantly enabling continuity of care to be provided for all those who have come to rely on us over the years.

Another development is a new addition to the board of Trustees. I am delighted to welcome Colin Petersen to the team. Colin has an IT background and has expertise in Business/Property Management & Processes, Financial Management & Control, and Regulatory Reporting.

During the financial year the Trustees felt it necessary to reassess the level of reserves to align better with the challenges of the Charity in recent times. This was partially due to the experience of COVID-19 and its effect upon Asthma Relief's operational ability and also because the Trustees were mindful that there could be periods of increased demand for our services, due to the increase in the cost of living and/or other potential events.

We encountered challenges on multiple levels including difficulty in sourcing Nebulisers during the covid pandemic, there being periodic shortages and delivery issues. When machines did become available we were in the fortunate position to be able to place a bulk order due to increased donor funding.

Based upon this, the Trustees felt that the (then) current level of reserves were too low and so this has now been reset at a level better suited to the current and anticipated future demands on the Charity.

RESERVES

Our Reserves Policy has been designed to provide support to Patients and Healthcare Professionals/ Establishments for a period of two years at a basic level. In monetary terms this equates to approximately, 'one third' of annual income based on a typical year.

- i) Asthma Relief provides nebulisers/ medical breathing equipment and support thereof.
- ii) The Trustees have determined that in the event of a significant fall in income the Charity should be able to continue to function at a basic level for a period of two years and that a reserve in the region of one third of a typical years income would facilitate an acceptable level of support for Patients, Healthcare Professionals and Medical establishments for that period.
- iii) The Trustees are satisfied that a full risk assessment has been undertaken & furthermore that adequate arrangements have been made to further this.
- iv) The level of funds required to satisfy the aforementioned has been calculated as £80,000
- v) This policy will be reviewed annually at the Charity AGM.

The next review will be due in 2024.

Cost of living issues have contributed to an increase in requests from Hospital and Hospice at home Nursing teams, many patients being unable to afford to buy their own nebuliser compressor.

To illustrate: -

(From a Hospice) 'Thank you so much for your offer of further nebulisers for the hospice, the CNS team have provided some anonymised stories ... One recent one I can think of was a lady who was very close to end of life. She had her own very old nebuliser which stopped working and we were able to lend her one of the ones you have supplied to us so that she was able to continue with her medication uninterrupted and remain comfortable until her death a few days later

One of our CNS team has literally just taken one out to an elderly gentleman who has been struggling to clear secretions in the morning which is distressing for him as he enjoys being in his garden and this is stopping him being able to do this. We are hoping the nebuliser will reduce the amount of secretions and make it easier for him to clear them and allow him to spend more time in his garden. Kind regards.'

I would like to say a big thank you to all of the grant making organisations, corporate donors, small businesses, private individuals and all those who give their time and expertise voluntarily; one such Organisation to mention is The Summerfield Trust for funding our work in Gloucestershire.

The beneficiaries of our generous supporters are Hospitals, Hospices, Medical Centres, Community and Palliative care teams as well as many patients who are among the most vulnerable in our society.

Finally I would like to thank our existing trustees Alan Mitchell and Peter Moss for their support throughout the year and particularly our manager Patricia for her unwavering dedication to the charity.

Ian Matheson (Doctor) Chairman

(Report compiled October 2023)

ASTHMA RELIEF

England & Wales - Charity number 1063965

Accounts

Asthma Relief Charity
Accounts
for the year ended 30 June 2022

Simon Day & Co.
Chartered Accountants

Asthma Relief Charity

Examiner's Unqualified Report on the Accounts

Independent Examiner's report to the Trustees of Asthma Relief Charity

We report on the accounts of the Charity for the year ended 30 June 2022, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to examine the accounts under section 145 of the Charities Act state, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Day & Co.

Chartered Accountants
Unit 2 Uffcott Farm
Uffcott
Wiltshire
SN4 9NB

Date:

Asthma Relief Charity

Income and Expenditure Account for the year ended 30 June 2022

	2022		2021	
	£	£	£	£
Income				
Donations, grants and bequests		254,055		233,194
CAF and collection boxes		697		1,311
Events and other		1,731		3,616
		256,483		238,121
Expenses				
<u>Direct charitable expenditure</u>				
Nebulisers & respiratory equipment	82,316		75,358	
Transport and delivery	4,297		3,702	
Help line & telephone	792		828	
Wages	32,246		29,322	
Information and support	29,415		28,455	
Motor costs	1,658		1,999	
	150,724		139,664	
<u>Indirect charitable expenditure</u>				
Insurance	781		752	
Office rent and services	5,040		5,442	
Printing, postage and stationery	1,556		1,316	
Fundraising	68,760		66,396	
Website costs	1,817		84	
Bank charges	492		539	
Honorarium	-		300	
Sundry expenses	576		156	
Asset purchase	659		-	
	79,681		74,985	
Total expenditure		(230,405)		(214,649)
Net surplus		26,078		23,472
Monies carried over from previous year		58,796		35,324
Monies carried over to next year		84,874		58,796

Asthma Relief Charity

**Balance Sheet
as at 30 June 2022**

		2022		2021	
	2	£	£	£	£
Current Assets					
Debtors	2	2,820		-	
Cash at bank and in hand		81,814		59,436	
		84,634		59,436	
Current Liabilities					
Honorarium accrual		-		640	
Net Current Assets			84,634		58,796
Total Assets Less Current Liabilities			84,634		58,796
Capital Account					
Brought forward at 1 July 2021			58,796		35,324
Surplus for the year			25,838		23,472
			84,634		58,796

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

A Mitchell (Trustee)

Dr Matheson (Chairperson)

Dr P Moss (Trustee)

Date:

**Notes to the Accounts
for the year ended 30 June 2022**

1. Accounting Policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

1.2. Donations

Donations represents the total value of donations received through the year.

1.3. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Debtors	2022	2021
	£	£
Trade debtors	<u>2,820</u>	<u>-</u>
3. Current Liabilities	2022	2021
	£	£
Other creditors	<u>-</u>	<u>640</u>

CHAIRMANS REPORT – Year 1st July 2021 to 30th June 2022

Coronavirus has continued to influence our planning this financial year and coupled with the increase in financial pressures many people are experiencing secondary to the very significant rise in the cost of living we had another challenging year.

There was a marked increase in requests for help from people whose brush with Covid had worsened their respiratory problems or who had gone on to develop 'long Covid'. Continued pressure on community nurses to treat as many patients at home rather than admit to hospital has similarly put further pressure on our services.

Some messages of thanks.... *(From a Respiratory Nurse Specialist at a Hospital) 'I am getting in touch to acknowledge the receipt of our Nebulisers. We are once again very grateful to the Asthma Relief Charity for your kind donation. As always, the equipment will be used for people with chronic lung conditions and particularly useful at this difficult time with Covid. Once again your donation is greatly appreciated'.*

(From another Respiratory Nurse at a Hospital) 'I'd like to thank you for the generous donation of the Nebuliser machines, we are so grateful. These machines will help to facilitate safe and timely discharge for our Patients and in some cases will prevent Hospital admission. We are especially grateful at this time of year when these machines are in such great demand. Thank you so much for your support at this very difficult time!'

(From a Children's Nursing Team) 'Dear Dave, I hope you are well. I was just wondering if your Charity still donated nebulisers to Children's Community Nursing Services? – we have moved 4 times during the pandemic so far, so not sure whether you still have this service as we have lost contact due to our moves. We are in desperate need of more nebulisers so just wanted to touch base with you in relation to this'.

(We helped this Children's Nurse again and will continue to do so, funds permitting of course)

(From a Hospice) 'Dear Patricia and Dave, I would like to extend my personal thanks to you. This generous donation of 4 Nebulisers makes a significant saving to our costs, freeing up valuable funds to dedicate to our Patients and their families. It's hard to put into words just how grateful we are for your support, especially in these challenging times. As you will imagine, the Coronavirus pandemic has had a dramatic impact on our Hospice, both on our services and our fundraising; nevertheless, we have continued to provide in-patient care and our Hospice-at-home teams have continued to care for Patients who want to stay in their own homes. We have delivered Wellbeing Services remotely and plan to continue to offer this option as our face-to-face out-patient services return. Now more than ever we rely on people like you to ensure we can continue providing our services free of charge for those who need us most, now and in the future. Once again many thanks for your support'

(From an Older Patient we helped via his Medical Centre) 'Thank you so much for your help in obtaining a Nebuliser from your wonderful Charity. I received mine today and could not be more grateful. Thank you again.'

We have of course been helping people in financial stress for some years and the following extract from a Community Matron working in areas that are among the highest rated on the deprivation index for the UK illustrates the importance of this work and the necessity for it to continue at the current increased level: -

'Good afternoon Tricia, just a message to confirm I have received the five donated nebulisers.

I will keep you updated on how they are used but just to say that the first one is going to a patient who lives in poverty – has had no central heating in seven years, and survives from benefits, when I explained I was able to get him a donated nebuliser he was extremely grateful – so I want to thank you again with your assistance.'

The difference we have noticed now is that we are experiencing many more such instances as increasing numbers of people appear to find themselves in a similar predicament.

We are only able to respond in this way due to the generous support of the grant making organisations, corporate donors, small businesses and private individuals and all those who give their time and expertise voluntarily. The beneficiaries of your support are Hospitals, Hospices, Medical Centres, Community and Palliative care teams as well as many patients who are among the most vulnerable in our society.

On a more personal level our Founder Dave Penman has had a difficult year health wise but has still managed to contribute significantly to the Charity and we are grateful for this.

Tricia Davis our charity manager has responded splendidly to the challenges of this difficult year and we are grateful to her for the extra work and duties that she has taken on.

Finally our thanks to our trustees Alan Mitchell and Peter Moss for their support through the year and to our accountant Simon Day who has once again provided his services free of charge.

Ian Matheson (Doctor) Chairman

(Report compiled 13 February 2023)

ASTHMA RELIEF

England & Wales - Charity number 1063965

Accounts

Asthma Relief Charity

Accounts

For the year ended 30 June 2021

Simon Day & Co.

Chartered Accountants

Asthma Relief Charity

Examiner's Unqualified Report on the Accounts

Independent Examiner's report to the Trustees of Asthma Relief Charity

We report on the accounts of the Charity for the year ended 30 June 2021, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to examine the accounts under section 145 of the Charities Act state, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Day & Co.

Chartered Accountants
Unit 2 Uffcott Farm
Uffcott
Wiltshire
SN4 9NB

Date:

Asthma Relief Charity

**Income and Expenditure Account
for the year ended 30 June 2021**

	2021		2020	
	£	£	£	£
Income				
Donations, grants and bequests		233,194		273,655
CAF and collection boxes		1,311		1,758
Events and other		3,616		10,755
		238,121		286,168
Expenses				
<u>Direct charitable expenditure</u>				
Nebulisers & breathing equipment	75,358		174,352	
Servicing, spares and repairs	50		540	
Transport and delivery	3,702		4,835	
Help line	666		632	
Wages*	22,433		18,226	
Staff pension costs	6,889		3,725	
Information and support	28,455		30,280	
Motor costs	1,999		2,528	
	139,552		235,118	
<u>Indirect charitable expenditure</u>				
Insurance	752		896	
Office rent and services	5,442		4,848	
Printing, postage and stationery	1,316		1,421	
Fundraising	66,396		70,931	
Telephone	112		168	
Website costs	84		1,098	
Bank charges	539		657	
Honorarium	300		300	
Sundry expenses	156		1,226	
	75,097		81,545	
Total expenditure		(214,649)		(316,663)
Net surplus/(deficit)		23,472		(30,495)
Monies carried over from previous year		35,324		65,819
Monies carried over to next year		58,796		35,324

Asthma Relief Charity

**Balance Sheet
as at 30 June 2021**

	2021		2020	
	£	£	£	£
Current Assets				
Cash at bank and in hand	59,436		35,664	
Current Liabilities				
Honorary accrual	640		340	
Net Current Assets		58,796		35,324
Total Assets Less Current Liabilities		58,796		35,324
Capital Account				
Brought forward at 1 July 2020		35,324		65,819
Surplus/(deficit) for the year		23,472		(30,495)
		58,796		35,324

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.



A Mitchell (Trustee)



Dr Matheson (Chairperson)



Dr P Moss (Trustee)

Date: 01/11/2021

ASTHMA RELIEF (Registered Charity 10639650)
www.AsthmaRelief.org.uk

CHAIRMANS REPORT – Year 1st July 2020 to 30th June 2021

Once again I would like to offer our most sincere gratitude to all of our donors, from Grant making organisations and Corporate donors, small Businesses, individuals and all those who have given their time and expertise to Asthma Relief voluntarily – your kindness and generosity have enabled Asthma Relief to continue with our vital work - thank you all.

The Coronavirus pandemic was once again at the forefront of much of our planning during the year; being a Respiratory Charity we somewhat expected increased requests for our help to materialise – and materialise they did.

In terms of the planning that was deployed, it was a longer term approach that we adopted which began very early on in the pandemic spanning last years' accounting period as well as this year, we have also structured plans for the next year based upon solid information that we now have available to us after operating at full capacity throughout the pandemic.

I have to pay tribute to our Honorary Manager (and founder of the Charity) Dave Penman, assisted by our Office Manager Tricia Davis for their forward thinking approach concerning the logistical effects of the pandemic on our work; both on a day to basis and over the longer term.

This well thought through approach placed us in the strongest position to be able to respond to numerous urgent requests for our help from those who really were in need of our support.

To clarify further - during the pandemic we encountered periods when we were unable to source Nebulisers. We were fortunate that one supplier came forward with an offer of several hundred machines and we decided to purchase them immediately due to experiencing the short supply. We are pleased we did so - because of this we were able to accommodate every urgent request for Nebulisers, which, during such difficult times in people's lives was essential (in particular older and more vulnerable patients). Our previous years' accounts reflected this decision showing a substantial deficit. Our finances have since returned to a more normal level as can be observed in this years' accounts.

I would also like to thank my fellow Trustees for their unwavering commitment and support throughout such a difficult and challenging period in overseeing the wellbeing of the Charity.

With that in mind I have to announce; with much sadness, that due to health reasons Sue Jones and Charles Penman have stepped down as Trustees. I thank you both for your years of service on the board of Trustees and the exemplary example you have set for all of us. We at the Charity offer all of our best wishes for the future and I know that we shall keep in touch.

Coronavirus (Covid19) – our continuing story: -

Whilst our infrastructure and our commitment to getting Nebulisers to those who need them most urgently, have remained intact, there have been many logistical challenges that we have had to address.

One such challenge had been providing single Nebuliser placements in those urgent cases involving Patients - we were most diligent observing strict guidelines and protocols when handling machines.

With Hospices, Hospitals, Medical Centres and Nursing Teams, wherever possible we provided Nebulisers in unopened batches of 4 or 6 machines, in each box (depending upon which machines were being utilized) in order to minimise handing of the machines between the manufacturing and distribution processes.

Some messages of thanks *(From the Mother of a 5 year girl with severe asthma) 'I confess I was rather panicked and worried about her. A bit of a state if I'm honest between how bad she was, then the fear and stress of all that's going on. I was struggling to manage it at all for her where she has been so bad, she has also been panicking herself when her breathing gets bad also as she recently ended up in hospital which scared her. Obviously her panicking doesn't help her either, just makes it worse. I was scared but also scared of her needing the hospital too especially as hospital seems to be the worst place for her at the moment even if it was needed, as petrified of her coming down with covid19 as her issues with breathing is when she is ill as well as at night. Then the nebuliser broke and I could not get a replacement. It all got too much. It's been pretty much hell since October with her constantly being unwell (tonsillitis/ throat, chest and ear infections) and that triggering the breathing issues. Thankfully between the new nebuliser, medication and weather change she seems to have finally improved. Thank you doesn't cover it. Not sure there really is a way to show how grateful I am'.*

(From a Cystic Fibrosis Clinical Nurse Specialist at a Children's Hospital) 'Thank you so much for the very kind donation of 2 Eflow nebulisers that I received yesterday. We continue to be very grateful for these pieces of equipment, especially now, as they make such a difference to the children whose treatment regimens are complex and burdensome. It helps save time in treatment delivery, and therefore frees up time for more important things in life. Keep up the great work!'

(A Patient) 'We would like to thank you for the wonderful help and support you have given by providing a nebuliser. It has certainly helped. Without the help and support your charity provides many other sufferers would go unaided. Carry on with your great work and thank you once again'.

(A Respiratory Nursing Team) 'Just to let you know that we received the Nebuliser machines yesterday. Thank you so much for your great generosity! We greatly appreciate your donation in sending them to us – your support is invaluable to us, especially so in such troubling times! .. On behalf of the Respiratory Service, thank you again!'

(From a Hospice) 'On behalf of the entire team at the Hospice I wanted to thank you and the team at Asthma Relief Charity for the generous donation of Nebulisers. During these difficult times they are very useful and represent a good cost saving for us also, thank you. Please pass on our thanks and best wishes to the team there – we hope you are all keeping safe and well during these strange and challenging times. Thank you again for your continued support.'

During the past year it has been a humbling experience seeing the selfless work of the many NHS and social care workers who have put their own wellbeing at risk in their care of the vulnerable people in need of physical, mental and emotional support – we salute them all.

Asthma Relief can only continue its work with those whose lives are affected with breathing and related issues with the ongoing commitment of the generous people and Organisations that support us in so many ways. I offer my heartfelt thanks to them all.

I would like to add another special thank you to Simon Day who has once again very kindly provided accounting services free of charge.



Ian Matheson (Doctor) Chairman

(Report compiled 1 November 2021)