

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
		<u>244,906</u>		<u>256,483</u>
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	
	<u>160,574</u>		<u>150,724</u>	
<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	
	<u>68,485</u>		<u>79,921</u>	
 Total expenditure		(229,059)		(230,645)
Net surplus		<u>15,847</u>		<u>25,838</u>
 Monies carried over from previous year		84,634		58,796
Monies carried over to next year		<u>100,481</u>		<u>84,634</u>

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)