

The Charity Registration Number is :- 1063965

Asthma Relief

Report and Accounts

30 June 2024

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	241,850	244,906
Gross income in the year including exceptional items	241,850	244,906
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	236,847	229,059
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	5,003	15,847
Retained surplus for the financial year	5,003	15,847

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			106,204	100,481
Creditors: amounts falling due within one year	10	C1	(720)	-
Net current assets			105,484	100,481
The total net assets of the charity			105,484	100,481

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			105,484	100,481

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
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.

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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		
	£	£	£	£
Unrestricted and designated funds:-				
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
	£	£	£	£
Unrestricted and designated funds:-				
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

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	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 B2a	172,544	-	172,544	160,157

16 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Travel and subsistence - staff	-	-	-	417
<i>Premises Expenses</i>				
Office rent and services	5,776	-	5,776	5,428
<i>Administrative overheads</i>				
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
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination</i>				
As detailed in Note 17	180	-	180	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Legal fees	-	-	-	240
<i>Financial costs</i>				
Bank charges	401	-	401	450
Support costs before reallocation	10,448	-	10,448	10,584
<i>Less support costs reallocated to specific activities</i>				
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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year 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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year 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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year 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 Unrestricted Funds	Prior Year Restricted Funds	Prior Year 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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year 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.

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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

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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