

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 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 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	(7,314)	-	(7,314)	5,003
	98,170	-	98,170	105,484
Closing revenue funds	98,170	-	98,170	105,484

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

	Note	SORP Ref	2025 £	2024 £
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	<u>98,170</u>	<u>105,484</u>

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)
	<u>98,170</u>	<u>-</u>	<u>-</u>	<u>98,170</u>
At 1 July 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	106,204	-	-	106,204
	<u>105,484</u>	<u>-</u>	<u>-</u>	<u>105,484</u>

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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 £	£	£
Unrestricted and designated funds:-				
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 £
Unrestricted and designated funds:-				
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 classsified 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>	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 B2a	203,209	-	203,209	172,544

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>	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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total 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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		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	B2c	540	-	540	540
Total charitable expenditure	B2	212,700	-	212,700	183,532

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		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.

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

This analysis is classssified 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

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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>