

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022
for
Anaphylaxis UK



Chamberlains Statutory Auditors
and Chartered Accountants
Elm House, Tanshire Park

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for the Year Ended 31 December 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees, who are also the Directors of the Charity for the purposes of the Companies Act, are pleased to present their report, together with the financial statements for the Year ended 31 December 2022.

2022 - ACHIEVEMENTS AND PERFORMANCE

Schools and Universities

o 2022 saw the launch of our new Safer School's Programme which now includes:

- New allergy awareness lesson resources within AllergyWise for Schools
- New AllergyWise school award
- New Allergy awareness assembly presentation for schools

o We promoted the new Safer School's Programme in a mailing to 27,000 schools with an average open rate of 13%.

o We have collaborated with the University of Southampton to conduct a survey to understand the uptake and barriers of spare pens in schools. This was sent to all directors of education across all of England and Wales.

o We held a podcast with Adrian Sie on the topic of nut-free schools in October 2022.

o We presented at the Association for Student Residential Accommodation (ASRA) annual conference with Melissa Singh.

o Mailing to all schools on the Isle of Man with to offer funded AllergyWise for Schools courses which was taken up by 416 staff across 5 schools.

Working with healthcare and allergy services

o We launched a new AllergyWise for Hospital Ward staff course and commenced collaboration with the chair of NHS national standards for healthcare food and drink, with plans for a project in anaphylaxis awareness week 2023.

o Through reaching out to allergy clinics across England and Wales, we have been able to promote AllergyWise for Schools and share our new website and resources for healthcare professionals.

o We developed a new poster with a QR code, promoting our website and resources for primary care to share with their patients.

o We relaunched our healthcare professionals' newsletter which achieved an opening rate of 60%.

o We are members of the Children's and Young People's Allergy Network Scotland (CYANS) through which we helped developed their strategic plan for 2023. CYANS published the latest activity of Anaphylaxis UK in their seasonal newsletter.

o The clinical and scientific panel continued to support Anaphylaxis UK with a focus on developing podcasts for our 'Talk to the experts' programme and clinically reviewing factsheets.

o Professor John Warner was appointed Clinical and Scientific Ambassador.

Patient Information

- o We achieved re-accreditation for our patient information factsheets from the Patient Information Forum (PIF) Tick quality mark in October 2022.
- o We commenced an extensive review and redevelopment of our entire library of factsheets to align with our new updated website and brand guidelines.
- o Following the launch of the new website in July 2022, we completely reviewed and updated all information resources.
- o We responded to over 2,000 helpline enquiries.

Communications

- o We launched our new Anaphylaxis UK YouTube Channel, which includes our podcast series "Talking to the expert" where we speak to medical experts such as Dr Helen Evan-Howells, Professor Adam Fox and Dr Graham Roberts.
- o We managed 36 press enquiries and our work was featured in national and local press, including iNews, The Guardian, The Times and BBC Breakfast.
- o We launched our new Anaphylaxis UK website in July 2022, which also merged with our AllergyWise website making sure that all of our training resources are in one place.
- o We received over 900,000 pageviews and over 500,000 users on our website.

Social media

- o Facebook followers grew to 17,772
- o Twitter followers grew to 10,156
- o Instagram followers grew 5,994
- o LinkedIn followers grew to 1,465
- o YouTube views were over 34,000

Newsletters

- o We moved to a new MailChimp platform for all our newsletter mailings in 2022.
- o Allergy Outlook newsletter grew to 4,691 subscribers with an average open rate of 62%.
- o Chief Executive newsletter grew to 1,974 subscribers with an average open rate of 62%
- o Healthcare professional newsletter become open to all healthcare professionals and grew to 958 subscribers with an average open rate of 48.8%.
- o Business newsletter to business members gained an average open rate of 25.5%.

Fundraising Highlights

- o Over £20,000 was raised by our TCS London Marathon 2022 and London Landmarks Half Marathon 2022 runners

Anaphylaxis UK

Report of the Trustees for the Year Ended 31 December 2022

- o A '5k a day in January' challenge was completed by one fundraiser, raising over £9,500 in memory of his friend
- o Nearly £5,000 raised from group challenges, including participation in the Jurassic Coast trek and London to Brighton cycle ride
- o The Christmas Appeal 2022 generated over £3,000 in individual donations; our most successful festive cash appeal ever!

Fundraiser Focus: In Memory of Michael

Friends of Michael, who died in July 2020 from anaphylaxis aged 23, first fundraised for Anaphylaxis UK in summer 2021 to honour his memory and first year anniversary. Their enthusiasm and commitment to raise funds and awareness continued in 2022. Friends completed a "5k a day" challenge in January 2022, and our charity was nominated for the annual Ulster University Magee Hurling match between the current team and Alumni members. In 2022, loved ones raised £13,300 for Michael and the grand total to date is £16,700.

Fundraiser Focus: London Marathon runner, Natalie

Natalie was one of our London Marathon runners for 2022 and is mum to 10 year old Max, who has several severe allergies. Natalie went above and beyond with her fundraising efforts. Along with generous donations on the JustGiving fundraising page, Natalie also organised a fun and successful Horse Racing Night raising over £2,800, including £700 from a raffle with prizes sourced from local businesses that Natalie approached. In total, Natalie raised £4,146!

Fundraiser Focus: Group Challenges

Introduced to our Challenge Event portfolio in Q3 2021, successful promotion of new team fundraising challenges saw several groups of friends and family participate in 2022. One team of friends climbed the steep hills of the Jurassic Coast in Dorset and raised £1,500. Another group trekked Snowdon by Night and raised nearly £1,200. And husband and wife, Ben and Melanie, cycled London to Paris and raised £1,500.

"We chose Anaphylaxis UK as our daughter has a severe allergy to peanuts and has had a near fatal reaction in the past. It was something we had a very limited knowledge of before the reaction, and we wanted to help a charity that raises awareness to make a difference.

"The London to Paris Cycle Ride was fantastic! We made sure we prepared in advance with sufficient training, and enjoyed the experience of seeing the different parts of France and getting to know and listen to other people's stories. The cycling and social element was great, we could have happily carried on for a few more days!"

Investment performance achieved against investment objectives

The investment objectives of the Charity are to maximise the value of reserves, while avoiding undue risk. The Charity's policy on investment includes a requirement to limit investments to 60% of liquid assets and only to invest in Funds regulated by the Financial Conduct Authority. The Charity's investments in an Income and Growth portfolio with Hargreaves Lansdown showed a loss of £8,078 on the value report at the end of December 2021 (£162,901). The value at the end of December 2022 was £154,824.

Financial review: Reserves policy

To achieve a sound balance between prudence and ensuring funds are expended in achieving the objectives of the Charity, the Trustees have established a policy whereby the unrestricted reserves held by the Charity should equate to at least six months operating costs. At the year end this equated to £231,589. Free reserves (excluding 6 months operating costs) at 31 December 2022 stood at £382,059.

Restricted reserves

Details of restricted funds are shown in note 16 of the financial statements.

Risk review

The Trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to manage those risks. A risk management register is maintained and risks highlighted are reviewed regularly to ensure they do not pose a threat to the Charity going forward. Key risks for the Charity include potential for loss of expertise and/or revenue from donations and fundraising activities.

Financial overview

The Charity ended the year in a sound financial position with sufficient free reserves to meet its reserves policy. Net outgoing resources for the year amounted to £529,537. Unrestricted funds were £613,648 and restricted funds were zero.

Financial policies

All payments up to £10,000 made by the Charity have to be signed by two authorised signatories and by a Trustee in addition for payments over that amount. The day-to-day management of the financial affairs of the Charity is delegated to the Head of Finance and Operations who submits Management Accounts and a written report monthly to the CEO and Board of Trustees. A financial report supported by Management Accounts is delivered at each meeting of Trustees.

Principal funding sources

The principal funding sources for the Charity are donations from a variety of individuals and Gift Aid. The Charity operates a very successful and comprehensive online training program for Schools, Early Years providers, Healthcare Professionals and Care Workers. The Charity also seeks funds from companies, charitable trusts and other sources to fund running costs and specific projects.

Use of funds

The funds received by the Charity during the year have helped to finance our Helpline and Information services, our reach to people with severe allergies, our research programs and our training programs.

PLANS FOR THE FUTURE

The Board have agreed a Business Plan that outlines the strategic direction for the charity over the next 5 years. for 2023-2028. The general impact the Anaphylaxis UK charity aims to achieve by the end of 2028 is:

Our ambition is for everyone with a serious allergy to enjoy the same quality of life as someone without an allergy. Over the next five years, all of our work will focus on making this ambition a reality.

Our main priority areas and the impact we aim to achieve within each area are set out in the Business Plan approved by the Board in March 2023. The main areas for future work will be:

- o **Information and Online Training:** We will provide the best information and online training in the UK about anaphylaxis for the public, public bodies and businesses.

o **Shared learning and best practices:** Leading valuable learning networks and forums across a broad spectrum of businesses in the food, medical device and pharmaceutical industries. Anaphylaxis UK is uniquely placed to promote greater collaboration, shared learning and facilitate dialogue between science and healthcare professionals, academia and public bodies. The Business Forum for our Business Members is leading the way in improving practice across the food and beverage industry and we are looking to replicate something similar for schools and allergy clinics.

o **Develop new and innovative digital resources and mediums:** New and emerging technologies and means of communication will offer opportunities to offer novel ways to share our services, reach more people, and support them more effectively. We are exploring new and exciting ways to share trusted information with a larger audience of beneficiaries and enhancing the way can work more efficiently.

o **Emotional and Psychological Support:** We will offer emotional and psychological support for people to feel less anxious about living with a serious allergy. We will develop a programme to support the emotional wellbeing of our benefactors by introducing a new service with trained therapists.

o **Access to Treatment:** We will ensure more people have access to the quality care they need to live with a serious allergy. We will influence the government and industry to improve the uptake of new innovations within the NHS and we will work with healthcare professionals to help them better understand the needs of people living with a serious allergy at risk of anaphylaxis.

o **Research:** We will offer opportunities to take part in research and clinical trials and our benefactors will learn what research is available.

o **Anaphylaxis Registry:** Supporting the adoption of a prospective UK Anaphylaxis Registry to provide a single place where episodes can be recorded to help research, understanding, and known prevalence.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04133242 (England and Wales)

Registered Charity number

1085527

Registered office

1 Alexandra Road
Farnborough
GU14 6BU

Trustees

Dr A M Walker-Fraser Chair
Mr P M Littleton Vice Chair
Mr C Meads
Mrs T Randhawa
Mrs L C Wilkinson
Mrs S C Hall
Dr H E Evans-Howells
Mr R J Wright KC
Mr B Gaventa (resigned 10.3.23)

Company Secretary

Mrs L A Ingram

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Chamberlains Statutory Auditors
and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road, Elstead
Godalming
Surrey
GU8 6LB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Anaphylaxis UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chamberlains Statutory Auditors, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12 June 2023 and signed on its behalf by:

Dr A M Walker-Fraser - Trustee

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. This work includes discussion with management and Trustees, review of the minutes of Board Meetings. It also includes using analytical procedures to identify any unusual or unexpected matters and testing, on a sample basis, income and expenditure, including payroll. The extent to which our procedures are capable of detecting irregularities, including fraud, is considered to be reasonable in view of our audit work and the evidence obtained as described above.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Anaphylaxis UK

Use of our report

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

Paul J Chamberlain (Senior Statutory Auditor)
for and on behalf of Chamberlains Statutory Auditors
and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road, Elstead
Godalming
Surrey
GU8 6LB

12 June 2023

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME FROM					
Donations and legacies	2	354,712	-	354,712	330,003
Charitable activities	5				
Sale of educational products		68,116	-	68,116	41,798
Product recall income		42,902	-	42,902	41,004
Other trading activities	3	73,134	-	73,134	109,133
Investment income	4	2,030	-	2,030	884
Total		<u>540,894</u>	<u>-</u>	<u>540,894</u>	<u>522,822</u>
EXPENDITURE ON					
Raising funds	6	76,821	-	76,821	83,195
Charitable activities	7				
Charitable activities		418,226	3,143	421,369	375,703
Other		31,347	-	31,347	21,140
Total		<u>526,394</u>	<u>3,143</u>	<u>529,537</u>	<u>480,038</u>
Net gains/(losses) on investments		<u>(8,078)</u>	<u>-</u>	<u>(8,078)</u>	<u>6,751</u>
NET INCOME/(EXPENDITURE)		6,422	(3,143)	3,279	49,535
RECONCILIATION OF FUNDS					
Total funds brought forward		607,226	3,143	610,369	560,834
TOTAL FUNDS CARRIED FORWARD		<u><u>613,648</u></u>	<u><u>-</u></u>	<u><u>613,648</u></u>	<u><u>610,369</u></u>

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Intangible assets	13	38,496	-	38,496	7,343
Tangible assets	14	19,722	-	19,722	17,271
Investments	15	154,824	-	154,824	162,901
		<u>213,042</u>	<u>-</u>	<u>213,042</u>	<u>187,515</u>
CURRENT ASSETS					
Stocks	16	828	-	828	3,207
Debtors	17	70,689	-	70,689	57,138
Cash at bank and in hand		373,041	-	373,041	400,611
		<u>444,558</u>	<u>-</u>	<u>444,558</u>	<u>460,956</u>
CREDITORS					
Amounts falling due within one year	18	(43,952)	-	(43,952)	(38,102)
NET CURRENT ASSETS		<u>400,606</u>	<u>-</u>	<u>400,606</u>	<u>422,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>613,648</u>	<u>-</u>	<u>613,648</u>	<u>610,369</u>
NET ASSETS		<u>613,648</u>	<u>-</u>	<u>613,648</u>	<u>610,369</u>
FUNDS	19				
Unrestricted funds				613,648	607,226
Restricted funds				-	3,143
TOTAL FUNDS				<u>613,648</u>	<u>610,369</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 June 2023 and were signed on its behalf by:

Dr A M Walker-Fraser - Trustee

Anaphylaxis UK

Cash Flow Statement
for the Year Ended 31 December 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	19,714	62,219
Net cash provided by operating activities		<u>19,714</u>	<u>62,219</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(39,670)	(13,241)
Purchase of tangible fixed assets		(14,909)	(6,613)
Sale of tangible fixed assets		5,265	-
Interest received		2,030	884
Net cash used in investing activities		<u>(47,284)</u>	<u>(18,970)</u>
Change in cash and cash equivalents in the reporting period		<u>(27,570)</u>	<u>43,249</u>
Cash and cash equivalents at the beginning of the reporting period		<u>400,611</u>	<u>357,362</u>
Cash and cash equivalents at the end of the reporting period		<u><u>373,041</u></u>	<u><u>400,611</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22 £	31.12.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	3,279	49,535
Adjustments for:		
Depreciation charges	15,710	10,663
Losses/(gain) on investments	8,078	(6,751)
Interest received	(2,030)	(884)
Decrease/(increase) in stocks	2,379	(1,030)
(Increase)/decrease in debtors	(13,551)	6,913
Increase in creditors	5,849	3,773
Net cash provided by operations	<u>19,714</u>	<u>62,219</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	<u>400,611</u>	<u>(27,570)</u>	<u>373,041</u>
	<u>400,611</u>	<u>(27,570)</u>	<u>373,041</u>
Total	<u>400,611</u>	<u>(27,570)</u>	<u>373,041</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Investments

Fixed asset investments are treated as a single asset, revalued each year to current market value.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations - members	29,595	31,685
Memoriam donations	30,151	44,201
Gift aid	37,906	23,555
Community fundraising & events	23,386	44,202
Charitable trusts and major donors	38,600	40,900
Corporate donations	8,825	3,406
Legacies	13,986	443
Individual membership	47,433	55,166
Professional membership	3,096	5,343
Corporate membership	57,955	58,890
Other including Google Adwords	63,779	22,212
	<u>354,712</u>	<u>330,003</u>

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Shop income	909	4,183
Event income	16,441	10,609
Advertising	-	240
Special project income	43,700	68,800
Other sundry income	8,784	8,101
Corporate sponsorship	3,300	17,200
	<u>73,134</u>	<u>109,133</u>

4. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Dividends and interest rec'd	<u>2,030</u>	<u>884</u>

5. INCOME FROM CHARITABLE ACTIVITIES

The split of income from charitable activities is shown in the Statement of Financial Activities.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Staff costs	24,224	31,713
Other fundraising costs	9,457	9,241
Support costs	43,140	42,241
	<u>76,821</u>	<u>83,195</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	<u>302,893</u>	<u>118,476</u>	<u>421,369</u>

8. SUPPORT COSTS

	General costs £	Governance costs £	Totals £
Raising donations and legacies	43,140	-	43,140
Other resources expended	-	31,347	31,347
Charitable activities	<u>118,476</u>	<u>-</u>	<u>118,476</u>
	<u>161,616</u>	<u>31,347</u>	<u>192,963</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Audit fee	5,150	5,150
Auditor's remuneration for other work	750	900
Depreciation - owned assets	7,193	4,750
Hire of plant and machinery	8,775	31,550
Other operating leases	34,723	28,067
Computer software amortisation	<u>8,517</u>	<u>5,898</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

11. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	286,898	286,659
	<u>286,898</u>	<u>286,659</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Fundraising	2	3
Charitable activities	6	9
	<u>8</u>	<u>12</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.12.22	31.12.21
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	330,003	-	330,003
Charitable activities			
Sale of educational products	41,798	-	41,798
Product recall income	41,004	-	41,004
Other trading activities	109,133	-	109,133
Investment income	884	-	884
Total	<u>522,822</u>	<u>-</u>	<u>522,822</u>
EXPENDITURE ON			
Raising funds	83,195	-	83,195
Charitable activities			
Charitable activities	371,350	4,353	375,703
Other	21,140	-	21,140
Total	<u>475,685</u>	<u>4,353</u>	<u>480,038</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net gains on investments	6,751	-	6,751
NET INCOME/(EXPENDITURE)	53,888	(4,353)	49,535
RECONCILIATION OF FUNDS			
Total funds brought forward	553,338	7,496	560,834
TOTAL FUNDS CARRIED FORWARD	607,226	3,143	610,369

13. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2022	13,241
Additions	39,670
At 31 December 2022	52,911
AMORTISATION	
At 1 January 2022	5,898
Charge for year	8,517
At 31 December 2022	14,415
NET BOOK VALUE	
At 31 December 2022	38,496
At 31 December 2021	7,343

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2022	66,544
Additions	14,909
Disposals	(37,603)
	<hr/>
At 31 December 2022	43,850
	<hr/>
DEPRECIATION	
At 1 January 2022	49,273
Charge for year	7,193
Eliminated on disposal	(32,338)
	<hr/>
At 31 December 2022	24,128
	<hr/>
NET BOOK VALUE	
At 31 December 2022	19,722
	<hr/>
At 31 December 2021	17,271
	<hr/>

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	162,901
Revaluations	(8,077)
	<hr/>
At 31 December 2022	154,824
	<hr/>
NET BOOK VALUE	
At 31 December 2022	154,824
	<hr/>
At 31 December 2021	162,901
	<hr/>

There were no investment assets outside the UK.

Fixed asset investments are revalued each year by the external fund managers.

16. STOCKS

	31.12.22 £	31.12.21 £
Finished goods	828	3,207
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	23,449	7,481
VAT	2,190	8,405
Prepayments and accrued income	36,903	33,034
Accruals	8,147	8,218
	<u>70,689</u>	<u>57,138</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	29,564	21,040
Social security and other taxes	5,078	7,421
Accruals and deferred income	2,469	2,822
Accrued expenses	6,841	6,819
	<u>43,952</u>	<u>38,102</u>

19. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	607,226	6,422	613,648
Restricted funds			
Isle of Man Fund	3,143	(3,143)	-
TOTAL FUNDS	<u>610,369</u>	<u>3,279</u>	<u>613,648</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	540,894	(526,394)	(8,078)	6,422
Restricted funds				
Isle of Man Fund	-	(3,143)	-	(3,143)
TOTAL FUNDS	<u>540,894</u>	<u>(529,537)</u>	<u>(8,078)</u>	<u>3,279</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	553,338	53,888	607,226
Restricted funds			
Isle of Man Fund	6,293	(3,150)	3,143
FSA Research Project	300	(300)	-
Survey, Review and Report	903	(903)	-
	<u>7,496</u>	<u>(4,353)</u>	<u>3,143</u>
TOTAL FUNDS	<u>560,834</u>	<u>49,535</u>	<u>610,369</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	522,822	(475,685)	6,751	53,888
Restricted funds				
Isle of Man Fund	-	(3,150)	-	(3,150)
FSA Research Project	-	(300)	-	(300)
Survey, Review and Report	-	(903)	-	(903)
	<u>-</u>	<u>(4,353)</u>	<u>-</u>	<u>(4,353)</u>
TOTAL FUNDS	<u>522,822</u>	<u>(480,038)</u>	<u>6,751</u>	<u>49,535</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	553,338	60,310	613,648
Restricted funds			
Isle of Man Fund	6,293	(6,293)	-
FSA Research Project	300	(300)	-
Survey, Review and Report	903	(903)	-
	<u>7,496</u>	<u>(7,496)</u>	<u>-</u>
TOTAL FUNDS	<u>560,834</u>	<u>52,814</u>	<u>613,648</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,063,716	(1,002,079)	(1,327)	60,310
Restricted funds				
Isle of Man Fund	-	(6,293)	-	(6,293)
FSA Research Project	-	(300)	-	(300)
Survey, Review and Report	-	(903)	-	(903)
	<hr/>	<hr/>	<hr/>	<hr/>
	-	(7,496)	-	(7,496)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	1,063,716	(1,009,575)	(1,327)	52,814

20. RELATED PARTY DISCLOSURES

In October 2022 a subsidiary company, Anaphylaxis UK Trading Ltd, was formed. This subsidiary did not commence trading until 2023 and consequently there are no results to report as at 31 December 2022. Apart from the subscription for the whole of the £1 share capital of the subsidiary, there were no related party transactions.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME		
Donations and legacies		
Donations - members	29,595	31,685
Memoriam donations	30,151	44,201
Gift aid	37,906	23,555
Community fundraising & events	23,386	44,202
Charitable trusts and major donors	38,600	40,900
Corporate donations	8,825	3,406
Legacies	13,986	443
Individual membership	47,433	55,166
Professional membership	3,096	5,343
Corporate membership	57,955	58,890
Other including Google Adwords	63,779	22,212
	<hr/>	<hr/>
	354,712	330,003
Other trading activities		
Shop income	909	4,183
Event income	16,441	10,609
Advertising	-	240
Special project income	43,700	68,800
Other sundry income	8,784	8,101
Corporate sponsorship	3,300	17,200
	<hr/>	<hr/>
	73,134	109,133
Investment income		
Dividends and interest rec'd	2,030	884
Charitable activities		
Sale of educational products	68,116	41,798
Product recall income	42,902	41,004
	<hr/>	<hr/>
	111,018	82,802
Total incoming resources	<hr/>	<hr/>
	540,894	522,822
EXPENDITURE		
Raising donations and legacies		
Wages	24,224	31,713
Other fundraising costs	9,457	9,241
	<hr/>	<hr/>
	33,681	40,954
Charitable activities		
Wages	188,163	145,568
Shop and activity purchases	84,629	9,007
Carried forward	272,792	154,575

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	272,792	154,575
Contractor costs	23,800	32,539
Conference and events	694	540
Special projects	5,607	95
	<hr/> 302,893	<hr/> 187,749
Support costs		
General costs		
Wages	49,397	94,621
Rent and rates	8,775	31,550
Computer and software costs	34,723	28,067
Telephone	5,412	4,243
Travel and subsistence	2,072	1,532
Recruitment and redundancy	757	14,785
Staff training	2,074	2,713
Office expenses	2,625	1,447
Stationery and printing	102	1,079
Postage and carriage	2,160	3,840
Professional fees	4,678	14,156
Website costs	3,189	6,091
Insurance	2,350	2,525
Irrecoverable VAT	15,447	6,687
Sundry	6,904	944
Bank charges	5,241	5,252
Plant and machinery	15,710	10,663
	<hr/> 161,616	<hr/> 230,195
Governance costs		
Wages	25,114	14,757
Auditors' remuneration	5,900	6,050
Sundries	333	333
	<hr/> 31,347	<hr/> 21,140
Total resources expended	<hr/> 529,537	<hr/> 480,038
Net income	<hr/> <hr/> 11,357	<hr/> <hr/> 42,784