

Registered number: 04509293  
Charity numbers: 1094231 & SC039257

## **The British Allergy Foundation**

(A company limited by guarantee)

**Trustees' report and financial statements**

**For the year ended 31 March 2022**

**The British Allergy Foundation**  
**(A company limited by guarantee)**

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**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**For the year ended 31 March 2022**

<b>Trustees</b>	Ms L Pritchard, Chair Mrs A Tharani, Vice Chair Mr R Daby Mr R Dudley-Southern MBE Mr P Frampton (appointed 29 September 2022) Dr B Hewitt Mr J Redding Dr G Stiefel Mrs S Stoneham (resigned 30 September 2021) Professor S H Arshad (resigned 30 September 2021)
<b>Company registered number</b>	04509293
<b>Charity registered numbers</b>	1094231 and SC039257
<b>Registered office</b>	Planwell House LEFA Business Park Edgington Way Sidcup Kent DA14 5BH
<b>Company secretary</b>	C Jones
<b>Chief executive officer</b>	C Jones
<b>Independent auditors</b>	Kreston Reeves LLP Chartered Accountants Statutory Auditor 37 St Margaret's Street Canterbury Kent CT1 2TU

**The British Allergy Foundation**  
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**Trustees' report**  
**For the year ended 31 March 2022**

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The group and the Charity also trade under the name Allergy UK.

**Objectives and activities**

**a. Policies and objectives**

The Charitable Objects for the charity are:

- 3.1 To raise public awareness around allergy and the causes of anaphylaxis.
- 3.2 To produce reliable information and education in the community for the management and prevention of all allergic reactions, including anaphylaxis.
- 3.3 To provide support in the community to all those affected by allergy, covering all manifestations of allergy to reduce risk of serious allergic reaction (anaphylaxis). This support extends to bereaved families.
- 3.4 To promote research into the cause and care for all allergic conditions, including those that cause anaphylaxis, in order to improve health and quality of life for people living with allergy and associated diseases.
- 3.5 To increase the profile of and advocacy for all allergic conditions, including the seriousness of anaphylaxis, providing advice and representation to government, industry, and other organisations, and being a conduit for information and research for a range of expert and patient stakeholders.
- 3.6 To campaign for policy and legislative changes to improve the lives of all people living with allergy, including those who live with the risk of anaphylaxis.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**Achievements and performance**

**a. Main achievements of the Charity**

In 2021/22 we continued to work towards our strategic objectives as set out in our Strategy for Change 2020-2025 plans.

We are delighted to share with you the Allergy UK Impact Report for 2021-22 which showcases the work that we have undertaken over the last year to ensure we continue to provide support and services to those living with allergic disease across the UK. The report is available to be viewed digitally on our website via the link below, with a summary of key achievements mentioned here in this report.

<https://www.allergyuk.org/resources/allergy-uk-impact-report-2021-22/>



**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Achievements and performance (continued)**

**Research – Understanding Allergy**

Real-world evidence of lived experience is as important as scientific data from clinical research and in June 2021 Allergy UK launched the largest ever national attitudinal survey of the UK population about allergy, including to ascertain how many people surveyed lived with allergic disease. We wanted to hear about lived experiences to use these to inform our campaigns, support and education activities and services.

7000 people took part in the survey, with 2937 telling us that they lived with allergies. We then held further surveys and focus groups and gathered data from across the UK through June to December 2021. Focus groups included healthcare professionals, parents with children living with allergy, adults living with allergy, and young people living with allergy. This research provided valuable insight into the lived experience of the allergic community and the data will be further analysed during 2022 with the aim of publishing the research during 2022/23. It is informing our "It's Time to take Allergy Seriously" campaign planning.

**A Patient Charter for People Living with Allergic Disease**

Collective views and experiences of those taking part in our research activities were collated and further engagement with patients, parents, and leading clinical experts from all devolved nations, led to the launch of 'A Patient Charter for People who Live with Allergic Disease' at Westminster in May 2022. This is the first Patient Charter of its kind and will inform our campaigns and activities, seeking to achieve:

- A right to a quality standard of care: for everyone living with allergy throughout the UK
- A right to accurate information and education: Empowerment of patients with allergic conditions to understand and manage their condition with support from informed healthcare professionals
- A right to equality in society: Promotion of a better awareness and understanding of allergy so that people with allergic conditions are not discriminated against in any aspect of their daily lives.

**Empowering – supporting and informing through our Helpline and resources**

Our Helpline continued to provide essential information and support for the allergic community throughout 2021/22, with many callers anxious about their allergies, or suspected allergies. Feedback from those who use our services shows us they appreciate the advice and care received as they often cannot seem to access other support.

Covid-19 continued to have a major impact on the allergic community in 2021/22 and we remained a helpline for people to contact with their concerns and anxiety about vaccinations, seeking clinical expertise for to answers to frequently asked questions from our callers. We wish to thank our Health Advisory Board and our clinical Trustees for their expertise and constant support for all calls to our Helpline.

Alongside this, Allergy UK is the only allergy charity with in-house clinical experts in allergy. 180 calls to our Helpline required specialist support from our in-house Allergy Nurses, with 48 calls needed advice on eczema provided by our Allergy Nurses. This has highlighted a need to develop this eczema service in 2022/23 as a bespoke service.

Our Dietitian Service has now supported over 1500 children in a 5-year period where parents call, often in desperation, as they have been unable to have their concerns about their child's suspected food allergy listened to or are unable to access someone with the expertise. 320 children were supported through our Dietitian services in this year, and we hope this service will be sustainable with continued grants and sponsorship.

In early 2022 we began developing our youth and volunteer support infrastructure. Albeit delayed by the pandemic and post-pandemic recruitment challenges, we successfully recruited a part-time Volunteer Coordinator in January 2022 and, thanks to corporate funding, a part time Youth Engagement Officer in March 2022. Amazing work has taken place in 2022 for our youth engagement programme, and we are very excited about the interest shown and engagement by young people with this programme already. Many volunteer applicants have a personal connection to allergy and therefore have a lived experience of the disease. Since February 2022 we have 12 volunteers committed to volunteering with the charity in roles such as Lay Review,



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**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Achievements and performance (continued)**

Administration, Youth Support, Business Support, Fundraising, and a Filmmaker Volunteer.

**Educating – improving awareness, knowledge, and skills in allergy**

Our educational resources support patients, carers, and non-specialist healthcare professionals in developing knowledge of allergic disease and in 2021/22 we developed many excellent additional resources to provide advice and information for people living with allergy. Examples of these are:

- The Cow's Milk Allergy Road Map, which was developed with external peer review and has had 1,300 views since March.
- Over 58,000 resources have been downloaded from our website, including Factsheets and Leaflets which cover a breadth of allergic conditions and topics.
- Numerous podcasts and videos have been developed, for example 'How to cope with atopic eczema', and we have seen over 1000 downloads since these were launched.
- Six Allergy Masterclasses for non-specialist healthcare professionals were delivered in 2021/22 on a range of allergic disease topics. An average of 600 healthcare professionals attended each session, and our data shows that post event 642 healthcare professionals have downloaded our audio-visual resources, plus an online reach to over 15,000 healthcare professionals having access to our support materials. This includes Allergy Today magazine, which is published twice a year to over 3500 subscribers.

**Influencing – connecting with key stakeholders**

Our forward focus is on our campaign "It's time to take allergy seriously", engaging with key influencers and stakeholders to raise awareness of the needs of people living with allergy to influence change and equality for all living with this complex disease.

In August 2021 we contracted a public affairs company, Connect, and through this connection we have already met with many MPs and Peers to discuss the needs of the allergic community. This engagement focus with key decision makers will continue into future years as a key part of our campaigning.

Allergy UK is a part of the National Allergy Strategy Group, which provides the Secretariat for the All-Party-Parliamentary Group for Allergy, and in October 2021 patient representatives delivered a report to the then Minister for Care and Mental Health, Gillian Keegan MP, which outlined the continued un-met need of allergy services across the UK. This meeting has led to several meetings with the Department of Health and Social Care to begin discussions on key issues of inequality and lack of access to allergy services.

In February 2022 Allergy UK undertook a survey of MPs in Westminster and the data from 100 MPs highlighted that one in three MPs either have an allergy or know someone who is a close friend or family who lives with an allergy. This data, and the objectives of the Patient Charter and our campaign for allergy awareness have been a catalyst for engaging with many MPs and Peers.

We very much appreciate the support that our Parliamentary Champions are providing, alongside those other MPs and their Officers who have expressed support for our campaign and attended our Parliamentary event in May 2022 for the launch of the Patient Charter. This work will continue into 2022 and beyond, with decision-makers across the UK.

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**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Achievements and performance (continued)**

Allergy UK also plays a key influencing role at a UK level with involvement in:

- the steering group of the Children and Young People's Allergy Network in Scotland (CYANS)
- the Patient and Public Voice partner for NHS England's Specialised Commissioning Clinical Reference Group for Immunology and Allergy Services
- represents patient perspectives when asked by the Medicines and Healthcare products Regulatory Agency (MHRA) and the National Institute of Clinical Excellence (NICE)
- a member of the Royal College of Physicians' Improving Quality in Allergy Services (IQAS) accreditation steering group
- is a patient representative in many of the British Society for Allergy and Clinical Immunology (BSACI) activities
- has regular meetings with the Food Standards Agency (FSA) and is a contact for the Food Standards Scotland (FSS)
- involved in the Environment Agency Public Health and Air Quality and Public Health England Indoor and Outdoor Air Pollution.

At a European and global level Allergy UK's influence is in collaboration with other peer organisations. Our Chief Executive was voted President of the European Federation of Allergy and Airways' Diseases' Patient Organisations' Association (EFA) in 2021 by our European peer organisations. This is a two-year post, as Allergy UK has held a place on the EFA Board for 4 years to date. In addition, Allergy UK hold the Co-Chair position of the European Academy of Allergy and Clinical Immunology Patient Organisation Committee. The charity is also a member of Global Skin, and the Global Allergy and Asthma Patient Platform (GAAPP). All these collaborations work to raise awareness of the issues faced, seeking to influence policy and social changes to improve equality and quality of life for people living with allergy.

**b. Fundraising activities and income generation**

Allergy UK is registered with and has paid the Levy required by the Fundraising Regulator. The Charity is a member of the Institute of Fundraising and complies with all required regulations, including ensuring all procedures comply with General Data Protection Regulations, thereby protecting the data of all who contact the Charity. We are pleased to advise that we have not received any complaints relating to fundraising during this year.

One of our key goals is to strengthen our income generation capability to safeguard the long-term future of the Charity. Currently every £1 we raise provides 53 pence to deliver our services and our objective is to increase this contribution, but this is reliant on unrestricted income and grants to support core services. For every £1 we spend on fundraising we raise £4.50 for our charitable services.

We have four principal revenue streams, including income received via the charity's trading subsidiary Allergy Research Limited.

**Community Fundraising:** In 2021 we had to retain the use of external fundraising consultants for many months whilst we sought experienced fundraising staff who could drive forward our fundraising plans. The planned roll out of our new individual giving programme was deferred but our first digital Facebook campaign launched in May 2021.

In 2022 we recruited a Head of Fundraising and a Senior Fundraising Officer, both of whom have begun to make a real impact on managing and developing plans for our fundraising income streams. This has been essential to providing support for those individuals and companies who are generously committed to donating and raising funds to for our charity and for allergic disease.

We particularly wish to thank London Knightz, an inline skating hockey club based in Southeast London, who in memory of Ruben Bousquet, nominated and raise funds for Allergy UK as their life-long charity and the London Knightz continue to be a source of inspiration.



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**Trustees' report (continued)**  
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**Achievements and performance (continued)**

In 2021/22 Allergy UK also gratefully received a further legacy gift of £16,375 from the estate of Miss Shirley Anne Tidmarsh, in addition to the significant sum received in 2020/21.

Allergy UK is extremely grateful to all of our supporters and those who have donated through fundraising, donating to appeals, legacies and other ways, as despite the continued difficulties from the economic impact our supporters did increase individual giving donations during 2021, enabling us to deliver services for all living with allergy in the UK. Without these donations and support our work would not be possible.

**Trust Fundraising:** It remains very difficult to raise funds for allergy through Trusts and Foundations. In 2021 we contracted an external company to support with grant applications and even they have found the challenges we face in this area difficult to comprehend as there is so much identified need, evidence from data and, despite high quality applications (and their support), we still continue to find access to these income streams difficult.

However, we would like to thank Pilkington Trust for their continued support with grants, receiving £5,000 which we very much appreciate. Other grants received were Novartis Pharmaceuticals for £13,261 so that Allergy UK were able to raise awareness of Chronic Spontaneous Urticaria, a condition often mistaken for allergy as it presents like an allergy. No other organisation in the UK supports this condition. We also thank Global skin for \$2,400 CAD to raise awareness of eczema on World Eczema Day.

**Corporate Partnerships and Sponsorship:** Most grants were received from corporate partners, and we would like to express our thanks and gratitude to all companies who continue to support Allergy UK, year on year as their support is essential to our sustainability, whether this be through a grant, or sponsorship of projects through our trading subsidiary, Allergy Research Limited.

In 2021 we had 28 established corporate partners, with a 25% increase on support funding from 2020, enabling us to continue to deliver some key services, such as our Dietitian Service, provide free Masterclasses for healthcare professionals, and develop resources on allergic disease. Corporate partner support has also enabled us to launch our Youth Engagement Programme in 2022.

Those who supported projects and activities that took place in 2021 are also listed in our Impact Report, and we wish to thank Abbott, Accellacare, Abbvie, Aimmune, ALK, +ecohydra,

Eurofins, HayMax, Lilly, IQVIA, Kleenex, Leo Pharma, Mylan, NAROO, Novartis, Purina, Polti, Reckitt Benckiser, Sanofi, Santen, ThermoFisher Scientific and WaterWipes for their support in 2021/22.

**Endorsements and Licensing:** Our trading subsidiary Allergy Research Limited provides endorsements for products which may provide support for the symptoms experienced by people living with allergy. The company donates all profits to Allergy UK each year enabling the charity to utilise these unrestricted funds for operational and other costs.

All donated income from the trading subsidiary directly finances the charity's expenditure on operational activities and staffing resources. Operational expenditure provides a helpline; the funding of a communications team to promote awareness of allergic diseases; the employment of three allergy nurses and a dietitian to support the helpline and provide subject matter expertise on allergy and immunology; a team supporting the trading activities and involvement with other organisations with the similar focus on areas of allergic disease. All surpluses will be used to finance future charitable expenditure, either for ongoing activities, or one-off projects.

The trading subsidiary provides the Charity's principal funding source and continued to perform well despite the difficult global economic conditions. Both its major activities (operation of endorsement programmes and working with corporate partners) exceeded expectations for the year, the budget for which had remained conservative when considering the economic forecasts. Our trading subsidiary activities are all aimed to be of benefit towards achieving the Charity's aims to provide support for those living with allergy and raise awareness of allergic disease.

Cash flow has been closely monitored throughout the year and all outflows are planned and well within the Charity's resources.



**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Achievements and performance (continued)**

The activities carried out by the Charity's subsidiary, Allergy Research Limited, require higher costs compared to a charity which only seeks public donations. The endorsement scheme independently tests applicants' products using specialist laboratories at commensurate fees. Allergy Research Limited activities involve delivering projects, which are supported by sponsorship from our corporate partners. These projects are aimed at increasing public and healthcare professional knowledge and awareness of allergy issues. The endorsement schemes and projects incur costs to enable the achievement of outcomes and many of them are now delivered through digital solutions for which the Charity utilises third party providers. These costs are covered using donated contributions from our corporate partners and any surplus funds designated for this purpose. The majority of the Charity's income is generated, via the subsidiary, by these two means.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Board of Trustees reviewed the reserves policy in accordance with the charity's strategic planning, operational decisions, budgeting and risk management processes. At every Board meeting, the Trustees can see the movement in reserves and, therefore, are aware of the level of reserves held by the charity. In addition, the reserves position is usually formally reviewed twice a year in February and September.

Financial risk management for the group includes ensuring that there is sufficient contingency reserve to enable the group to respond to an unforeseen event or emergency. The Trustees provide the CEO with the authority to make financial decisions relating to operational need, providing there are three to four months contingency reserves available. This is revisited every 6 months to ensure good financial practice. It is Allergy UK's policy that any financial decision that would result in reducing the contingency reserves to under four months of the charity's operational costs would have to be escalated to the Board of Trustees for a decision.

The charity receives a steady income stream from its trading subsidiary, and it is considered highly unlikely that this would cease immediately. It is assumed that, for the purpose of setting the reserves level, income must be set at a level which is equal to or exceeds expenses. There could, however, be a steady or sudden reduction in income arising from events outside of Allergy UK's control and sufficient reserves should therefore be held to cover a stressed drop in income over a period of six months. This would give management time to take action to reduce headcount/costs to match the lower levels of income.

The average monthly income for the group in 2021/22 was £137,545 and is currently £142,000 (July 2022), which excludes legacy income. A stressed reduction rate of 10% per month has been applied to calculating the reserve requirement. The Trustees have set a minimum reserves requirement at three months of current average income (£426,000) to cover a potential 10% stressed reduction in income over a six-month period. The balance on the contingency reserve at 31 March 2022 was £466,220.

The contingency reserve must be held on deposit accounts at a mix of terms and maturity dates, but not exceeding 12 months, to enable the funds to be accessed when required.

We have two new deposit accounts in place in 2021/22 to maximise the returns from the surplus cash balances. £460,000 is on a 12-month term deposit with Charity Bank at an annual interest rate of 0.47%. This balance represents the contingency reserve funds. The interest accrued on this account since 7th June is £1,232.04. There is a further £208,100 in an instant access account with Clydesdale Bank (Virgin Money) which pays an annual interest rate of 0.1%. This is a Charity specific savings account.



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**For the year ended 31 March 2022**

The Trustees expect management to maintain a reserve cushion at least equal to the four-month minimum and must be notified immediately of any events or expenditure that might cause the reserves to fall below that level. The charity will always seek to utilise funds above this level to further its core objectives.

The designated reserves on the balance sheet continue to differentiate free funds from those invested in fixed assets or committed to other specific projects. However, designated reserves represent free reserves that have been allocated for a specific use by the Board and can be reallocated at their discretion. This differentiates them from restricted reserves that have been received for a specific purpose and can only be used to deliver that objective.

**c. Financial statements**

The financial statements for the year end for 2021/22 show an income of £1,650,535 and expenditure of £1,704,202, decreasing reserves by £53,667.

The charity's income was below budget due to several factors. Growth in regular monthly direct debit donors was at 45% of forecast growth, albeit higher than 2020/21 so increases in individual giving have been seen despite not having a fundraising team in place. The forecast income from one-off donations has also not been met, with Individual Giving performance lower than budget by £42K. It was initially thought that the campaign sent out by social media would raise awareness and increase direct debits by a higher level.

£26,000 of grant income was secured, with thanks to Pilkington Trust and Novartis, but this was well below budget forecast despite many high-quality applications to Trusts and Foundations. Grant funding in 2022 is higher, with some received in February 2022 which relates to projects taking place in 2022.

On a positive note, costs have been well controlled during the year and overheads were £192,000 below budget albeit this is mainly savings on vacant posts.

The trading subsidiary, ARL, profit at year end was £895,622. The forecasting had been very conservative due to the unknown impact of the pandemic and global economy. These risks and challenges continue and therefore the budget forecasted for 2022/23 has also aimed to be conservative.

The new credit control process has already shown good results with debts over 3 months old being reduced. This process continues and should continue to allow a reduction in the bad debt provision.

**d. Principal risks and uncertainties**

A strategic risk register is maintained continuously and reported at every charity and trading subsidiary board meeting and more often if needed, with planned mitigation activities and progress on these. The impact from Covid-19 challenges carried forward into 2021/22 and some continue into 2022/23 because of the global and economic impact.

**Cost of living and employer contribution increases**

The current economic position globally is difficult, impacting on unusually high cost of living increases in food, energy, and fuel, which then influence price increases on other necessities. The current prediction by the Government is that inflation could hit 9% by the fourth quarter of 2022. Everyone is affected and it is highly likely people's expenditure will be tightened and fundraising and retaining donors will become even more challenging. Our trading subsidiary, Allergy Research Limited, has performed well in 2021 but we are taking conservative perspectives in 2022.

Alongside this, the Government decided to move forward with the increase in national insurance contributions from April 1st of 2022, for funding health and social care costs. These are important areas which need funding, but clearly this has an impact on the pay and salary costs for employers and our charity's employer's national insurance contributions have increased. These are huge challenges for charities with our limited income streams.



**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Covid-19 and economic recession – impact on the Charity's workforce**

Allergy UK, like most other charities and companies, has been impacted in numerous ways because of the challenge from the global Covid-19 pandemic, which started in December 2019, and the consequential economic challenges since. Like many organisations, we had to respond swiftly to risk assess the impact on our income and scale down our resources. Concerns with income generation and diversification continue due to external global influences and, sadly, sustainability over 2020 to 2022 was mainly achieved through high numbers of staff redundancies and use of the Government's furlough scheme. We continued operating with a much-reduced workforce in 2021/22 and remaining staff covering all roles to ensure we delivered the scheduled work plans throughout the year, as well as the additional activities of support needed for the allergic community during the pandemic. This has impacted staff well-being and left us with a limited workforce and the need to re-build the team. A large percentage of the team also contracted Covid-19 during 2021/22, some hospitalised and severely unwell, impacting further on workforce health and well-being.

**Recruitment of experienced staff**

A huge challenge in 2021/22, which continued into 2022/23, has been to recruit experienced staff at reasonable and benchmarked salaries. It has been an employee-led market with ever escalating salary requests, beyond affordability of the charity in some cases. We have some specific skill requirements for some roles, and it was a challenge to find candidates with the required experience and skill sets.

In addition, this led to high expenditure on recruitment agencies, as well as external consultancy and contractors for finance and communications which, albeit can be seen as investment in recruiting a good team and ensuring continuity of services, cannot be recouped.

The savings made during the 2020/21 period, to ensure sustainability of the charity during the pandemic, have been reinvested during 2021/22 to recruit new posts to align with the strategic objectives for the charity. These have included posts to support and deliver our fundraising, communication and public affairs, helpline, project management, youth and volunteer engagement, food safety awareness and finance.

**Covid-19 and office resources/remote working**

A disaster recovery plan and internal controls are reviewed where needed and were utilised to implement the strategy for managing the response to the Covid-19 situation. As restrictions lifted gradually during 2021/22, we faced the challenge of understanding how work culture changes and adaptations, such as remote working, fitted within our working practices. Online meetings had become normality, with little workforce face to face interaction throughout the pandemic. From August 2021 we implemented a phased return to the office over a period of three to six months, starting with one day per week to a position of most staff being asked to be in the office for at least three days per week. This hybrid model of working appears to have worked well for staff, and enabled services to continue to be delivered well, staff to remain connected. It is not necessarily the most effective and efficient use of charitable funds that have to be used for premises costs and we will be looking at this challenge going forward.

**IT and Digitalisation**

2021 saw the recruitment of our Senior Data Officer who has, despite many challenges, enabled a digitalisation transformation across the work that we do, including connecting our Customer Relationship Management (CRM) system, Salesforce, to many other software systems, streamlining and improving efficiencies and our systems now provide an easier process for collecting donations and gift aid.

We also launched our revised website in September 2021 with a focus on improving accessibility to some resources, such as Factsheets. We have seen a significant increase in download numbers, along with improved connections for donations to the charity via the website.

In April 2022 the charity and trading subsidiary moved from Sage 50 to Xero accounting software, which is less manual and will create efficiencies and flexibility in running finance going forward. Sage has been retained for accessing information for back-up. Xero is now being used by many staff to raise purchase orders and invoices, which is positive. However, this has caused some difficulties in accessing documents for 2021/22 audit.



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**Sustained income generation**

The principal financial risks faced by the Charity lie in the performance of the trading subsidiary in delivering the expected levels of profit, alongside the risks of reduced donations, inability to secure grant funding and/or a reduction in corporate partner engagement with our projects. These risks intensified in 2020/21 and there remains continued uncertainty. However, the Charity has recognised these risks and has looked to mitigate them where possible, recruiting new staff in income generation roles, reviewing charges and costs for our activities to recover additional associated costs, adapting, and introducing new schemes such as the Level 2 Allergy Awareness Training to be launched in 2022. Currently, the Charity's financial position has remained quite strong, but this was, as indicated due to major staff reductions. The charity is now re-recruiting.

Our 3-to-5-year forecasts highlight the need for increased income streams to provide stability for the Charity and assist us in avoiding a repeat of the need to major restructure staffing levels.

Financial forecasts suggest that the Charity remains able to fund operating costs over the next few years, however, this remains an area of continuous challenge for the Charity, especially if it wishes to achieve its future strategic objectives. The investment in diversifying the Charity's income streams should reduce the potential impact of an individual stream being adversely affected but this is in a climate of resource challenges for many in the third sector, and the current impact and legacy of Covid-19 means this landscape will continue to remain demanding.

These financial risks are monitored closely by the Chief Executive and Finance Business Manager on a daily basis, and the Board are provided with regular financial updates and forecasts to enable them to assess the Charity's financial position.

This is a proper reflection of the use of designated funds and the payment of liabilities included on the balance sheet at 31 March 2022. The cash resources have been placed on deposits ranging from instant access to 12-months fixed-term, in a manner that provides for the funds to be available should they be required. In this way we seek to maximise the interest earned from prudent investments while maintaining the accessibility of these resources.

**Structure, governance and management**

**a. Constitution**

The organisation is a charitable company limited by guarantee, incorporated in August 2002 having been first registered as an unincorporated charity in 1991. The company was established under a Memorandum of Association which states the objects and powers of the charitable company and is governed under its Articles of Association. In addition to the Memorandum and Articles of Association the charity also operates under the Code of Good Governance approved by the National Council of Voluntary Organisations and the Charity Commission.

**b. Methods of appointment or election of Trustees**

A maximum of 12 Trustees can be appointed and there are currently eight on the Board, as of September 2022. The Trustees meet at least four times a year at board meetings, with an Annual General Meeting usually held in September. During 2021 most meetings were adapted to a hybrid of in-person and on-line, as permitted under Article 47 of our governing document due to the continued Covid-19 restrictions.

The Board of Trustees is responsible for the strategic direction of the Charity and its policy. The Chief Executive (CEO), and appropriate members of the Executive team, attend the Board meetings as required but have no voting rights.



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**Structure, governance and management (continued)**

The directors of the company are also the charity Trustees for the purposes of charity law and serve for a period of three years but may be re-elected for further periods of three years, up to a 10-year period. Our Vice-Chair of Trustees, Sarah Stoneham, served her full 10-year term in September 2021. We would like to say a huge thank-you to Sarah and her family, as they have all been amazing ambassadors for Allergy UK. Professor S. H. Arshad, an adult allergy consultant, stepped down in September 2021. The Board thanks Professor Arshad for his expert contribution over the last 4-years. Archana Tharani, our business and financial Trustee, was elected Vice Chair in September 2021. We also welcomed Peter Frampton as a new trustee with HR Consultancy expertise, who was appointed in September 2022.

The Trustees have the power to appoint any person to be a Trustee who may have a required skillset or expertise. By the nature of the work that the charity carries out, medical and business knowledge is required on the Board of Trustees, and this is well represented on the present board.

Trustees regularly review the skills within the Board against a desired list of skills, and this informed recruitment of Trustees which is taking place during 2022. The skills and expertise of the Trustees are used appropriately to steer the charity and to support the CEO as and when required.

We have received many excellent applications and foresee several more new Trustees and Directors joining the charity during 2022/23 and 2023/24, bringing a breadth of expertise to support the charity and its trading subsidiary, Allergy Research Limited.

**c. Organisational structure and decision-making policies**

Allergy UK has a Chief Executive (CEO) who supports the Board in delivering the organisation's strategic objectives. The CEO has delegated powers of responsibility for the resources of the Charity and directs the day-to-day operations of Allergy UK. The CEO also acts as the Company Secretary to the Charity and is also a Director of the trading company.

The Executive team, which includes an Operations Director, a Finance Business Manager and a Head of Clinical, provide subject matter expertise and support the CEO in directing and delivering the operations of the charity and trading subsidiary. The Executive team oversees the Operational Management team who are responsible for the delivery of service area activities focused on achieving our objectives through clinical, communications, endorsements, fundraising and helpline. We also have team members with expertise in project management and data management, supporting the charity with coordinating projects supported through grants and sponsorship and the development of our customer relationship management system and data management. We have a Senior HR and Facilities Officer to provide personnel, health and safety and well-being functions. Payroll and IT support is outsourced.

**d. Policies adopted for the induction and training of Trustees**

New Trustees are provided with a recruitment pack which provides detailed information on the work of the Charity, the Memorandum and Articles of Association, the Charity Good Governance Code, which sets the principles and recommended practice for good governance, trustee job description and responsibilities and the last published accounts. An induction period is arranged for new Trustees to familiarise themselves with the charity's work, by coming to the office and meeting all the staff carrying out the various activities of the Charity.

**e. Pay policy for key management personnel**

The Trustees consider the Board of Trustees and the Chief Executive as key management personnel of the Charity. No remuneration was paid to the Trustees in the year except for relevant expenses.

The pay of the Charity's Chief Executive is reviewed annually by the Board of Trustees and benchmarked with charities of similar size. The Board acknowledged that the Chief Executive's pay in line with benchmark position and awarded an increase to reflect this.



**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Structure, governance and management (continued)**

**f. Salary remuneration for staff**

All salaries are benchmarked and reviewed each year. In May 2022 the Trustees approved a pay increase of 2% for employees, back dated to April 1st 2022, with some adjustments depending on length of service under one year. Salary inflations through recruitment challenges highlighted some benchmarking positions for some posts and Trustees approved some pay increases for these roles.

**g. Allergy UK staff training**

All staff complete mandatory training for compliance with safeguarding and health and safety legislation. This includes First Aider, and Fire Marshall training. In addition, our clinical team deliver in-house training for all staff on allergic disease, to take all staff through a journey of understanding on the breadth of allergy, what it is and how the immune system's immunoglobulin E is influencing allergic reactions. This in-house training covers atopic eczema, allergic rhinitis, allergic asthma, food allergy, eye allergy and anaphylaxis and other additional education identified.

In 2021 we extended the mandatory in-house training. All staff completed the usual health and safety, fire safety awareness, and safe-guarding training and in addition, on-line cyber, equality and diversity, resilience and time management training. Senior staff, such as managers, also completed stress awareness, mental health awareness, conflict management, communication skills, unconscious bias, health and well-being, and a leadership and management course. Two staff volunteered in 2022 to become Mental Health Aiders and are attending courses to develop this internal support for the wider team if required by individual staff.

Individual staff also have an annual appraisal, with regular one-to-ones with their line managers and identified training needs included in personal development plans to ensure the charity and its trading subsidiary are supported by skilled and experienced team members.

**h. President and Vice-President**

Our President, Professor P. Howarth, and our Vice President, Mrs M. Brydon OBE FRCN were founder Members of our Charity. They have been expert clinicians involved in supporting the allergic community throughout their careers, including through their roles as Trustees and Ambassadors for Allergy UK. We are extremely grateful for their support over the last three decades and it was with much sadness we announced the retirement of our Vice President, Mary Brydon OBE FRCN in July 2021. We will miss her involvement and offer our utmost thanks for all the work she has done on behalf of all those living with allergy in the UK.

**Plans for future periods**

During the next 12 months we will continue working on the objectives outlined in our current strategy 2020-2025 with a sustained focus on:

- Continued monitoring of the economic situation and the effect this has on the Charity's income streams and other activities
- Empowerment of the voice of the allergic community through advocacy and our 'It's time to take allergy seriously' campaign and other public relations activities across the UK
- Expanding our supporter bases and ensuring we promote programmes that have a significant impact on the quality of life of the allergic community
- Broadening the work that we are doing with UK companies, as we continue to diversify our income generation activities through fundraising and our trading subsidiary activities
- Exploring new and innovative revenue-generating opportunities
- Continue developing our volunteer and youth engagement programmes
- Reviewing our current office and premises requirements.



**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 March 2022**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

**Auditors**

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Ms L Pritchard**  
Chair

Date: 24 Nov 2022

**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of The British Allergy Foundation**

**Opinion**

We have audited the financial statements of The British Allergy Foundation (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's 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, Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Group's or the parent 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.



**Independent auditors' report to the Members of The British Allergy Foundation (continued)**

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

**Opinion 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 Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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 Group's and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.



**Independent auditors' report to the Members of The British Allergy Foundation (continued)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an Auditors' report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

*Capability of the audit in detecting irregularities, including fraud*

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to incorrect recognition of legacy income, posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of expenditure to confirm no evidence of personal benefit; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves



**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of The British Allergy Foundation (continued)**

intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**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, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**The British Allergy Foundation**  
(A company limited by guarantee)

**Independent auditors' report to the Members of The British Allergy Foundation (continued)**

*Kreston Reeves LLP*

**Samantha Rouse FCCA DChA (Senior statutory auditor)**

for and on behalf of  
**Kreston Reeves LLP**

Chartered Accountants  
Statutory Auditor

Canterbury

Date: 25 November 2022

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Consolidated Statement of financial activities (incorporating income and expenditure account)**  
**For the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	62,352	14,669	77,021	358,829
Charitable activities	4	2,237	-	2,237	9,620
Other trading activities	5	1,569,234	-	1,569,234	1,382,007
Investments	6	2,043	-	2,043	8,770
<b>Total income</b>		<b>1,635,866</b>	<b>14,669</b>	<b>1,650,535</b>	<b>1,759,226</b>
<b>Expenditure on:</b>					
Raising funds	7	397,998	60,319	458,317	288,036
Charitable activities	8	1,244,055	1,830	1,245,885	1,140,182
<b>Total expenditure</b>		<b>1,642,053</b>	<b>62,149</b>	<b>1,704,202</b>	<b>1,428,218</b>
<b>Net (expenditure)/income</b>		<b>(6,187)</b>	<b>(47,480)</b>	<b>(53,667)</b>	<b>331,008</b>
Transfers between funds	20	23,350	(23,350)	-	-
<b>Net movement in funds</b>		<b>17,163</b>	<b>(70,830)</b>	<b>(53,667)</b>	<b>331,008</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,083,447	85,919	1,169,366	838,358
Net movement in funds		17,163	(70,830)	(53,667)	331,008
<b>Total funds carried forward</b>		<b>1,100,610</b>	<b>15,089</b>	<b>1,115,699</b>	<b>1,169,366</b>

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 36 form part of these financial statements.

**The British Allergy Foundation**  
**(A company limited by guarantee)**  
**Registered number: 04509293**

**Consolidated balance sheet**  
**As at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	13	130,517	126,851
Tangible assets	14	27,431	22,696
Investments	15	14	10
		<u>157,962</u>	<u>149,557</u>
<b>Current assets</b>			
Stocks	16	761	600
Debtors	17	388,254	257,890
Investments	18	460,000	853,098
Cash at bank and in hand		846,276	515,393
		<u>1,695,291</u>	<u>1,626,981</u>
Creditors: amounts falling due within one year	19	(737,554)	(607,172)
<b>Net current assets</b>		<u>957,737</u>	<u>1,019,809</u>
<b>Total net assets</b>		<u><u>1,115,699</u></u>	<u><u>1,169,366</u></u>
<b>Charity funds</b>			
Restricted funds	20	15,089	85,919
Unrestricted funds	20	1,100,610	1,083,447
<b>Total funds</b>		<u><u>1,115,699</u></u>	<u><u>1,169,366</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Ms L Pritchard**  
Chair

Date: 24 Nov 2022

The notes on pages 23 to 45 form part of these financial statements.

**The British Allergy Foundation**  
(A company limited by guarantee)  
Registered number: 04509293

**Charity balance sheet**  
As at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	13	128,226	124,104
Tangible assets	14	26,719	21,747
Investments	15	16	12
		<u>154,961</u>	<u>145,863</u>
<b>Current assets</b>			
Stocks	16	761	600
Debtors	17	381,879	176,009
Investments	18	460,000	853,098
Cash at bank and in hand		283,097	70,798
		<u>1,125,737</u>	<u>1,100,505</u>
Creditors: amounts falling due within one year	19	(186,180)	(98,183)
<b>Net current assets</b>		<u>939,557</u>	<u>1,002,322</u>
<b>Total net assets</b>		<u><u>1,094,518</u></u>	<u><u>1,148,185</u></u>
<b>Charity funds</b>			
Restricted funds	20	15,089	85,919
Unrestricted funds	20	1,079,429	1,062,266
<b>Total funds</b>		<u><u>1,094,518</u></u>	<u><u>1,148,185</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Ms L Pritchard**  
Chair

Date: 24 NOV 2022

The notes on pages 23 to 45 form part of these financial statements.

**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Consolidated statement of cash flows**  
**For the year ended 31 March 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	23	<u>(27,363)</u>	<u>472,836</u>
<b>Cash flows from investing activities</b>			
Interest received		2,025	8,770
Purchase of intangible assets		(23,759)	-
Purchase of tangible fixed assets		(13,114)	-
Purchase of investments		(4)	-
Decrease/(increase) in short term deposit accounts		<u>393,098</u>	<u>(200,246)</u>
<b>Net cash provided by/(used in) investing activities</b>		<u><b>358,246</b></u>	<u><b>(191,476)</b></u>
<b>Change in cash and cash equivalents in the year</b>		<b>330,883</b>	<b>281,360</b>
Cash and cash equivalents at the beginning of the year		<u>515,393</u>	<u>234,033</u>
<b>Cash and cash equivalents at the end of the year</b>	24	<u><b>846,276</b></u>	<u><b>515,393</b></u>

The notes on pages 23 to 45 form part of these financial statements



**The British Allergy Foundation**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2022**

**1. General information**

The British Allergy Foundation is a charitable private company limited by guarantee, incorporated in England, Wales and Scotland. The liability of each member in the event of a winding up is limited to £1. The registered office is Planwell House, LEFA Business Park, Edgington Way, Sidcup, Kent DA14 5BH.

The principal activity of the Charity is to increase awareness of allergy and causes of anaphylaxis through services, advocacy, campaigns for policy and legislation changes, education on management and prevention of allergy, supporting the allergic community, promoting research into causes of allergy and improving quality of life, advocacy, advice, support and information services.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Allergy Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

**Notes to the financial statements**  
**For the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, after any performance conditions have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Incoming resources from charitable trading activities are recognised as follows:

The sale of goods - revenue is recognised when donated goods are sold;

The rendering of services - revenue is recognised as follows:

- Applications for the seal of approval when the application has been signed and the terms agreed;
- Renewal of the seal of approval in the month of commencement of the new period;
- and
- Services, such as training, in the month the services are supplied.

Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Investment income is included when receivable.

Legacies are included when the Charity has legal entitlement, the amount can be measured reliably and it is probable that the income will be received.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Resources expended are included in the Statement of Financial Activities on an accrual basis and have been classified under headings that aggregate all costs related to the category inclusive of any VAT which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Fundraising costs are those incurred in seeking voluntary contributions and the staging of fundraising events.

**Support costs**

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

**2.4 Government grants**

Income from government grants is included at the point of application for the funds if that funding is considered to meet the criteria of measurability, reliability and probability. Otherwise it is accounted for upon receipt.



Notes to the financial statements  
For the year ended 31 March 2022

2. Accounting policies (continued)

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Consolidated statement of financial activities.

2.6 Intangible assets and amortisation

Intangible assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Website	- 10 % straight line
Development costs	- 10 % straight line

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office fixtures and fittings	- 25% reducing balance
Office & computer equipment	- 25% reducing balance
Computer software	- 25% reducing balance

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**Notes to the financial statements**  
**For the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.9 Stocks**

Stocks are valued at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

**2.13 Financial instruments**

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.14 Operating leases**

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

**2.15 Pensions**

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.



Notes to the financial statements  
For the year ended 31 March 2022

2. Accounting policies (continued)

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	34,977	-	34,977
Legacies	16,375	-	16,375
Grants	11,000	14,669	25,669
	<u>62,352</u>	<u>14,669</u>	<u>77,021</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	34,425	73,809	108,234
Legacies	165,000	-	165,000
Government grants	85,595	-	85,595
	<u>285,020</u>	<u>73,809</u>	<u>358,829</u>

Income from government grants was £Nil this year. In the previous year the income related to the Coronavirus Job Retention Scheme.

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**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Sale of translation cards	1,982	<b>1,982</b>	326
Affiliate marketing	5	<b>5</b>	-
Fees received	250	<b>250</b>	9,294
	<u>2,237</u>	<u><b>2,237</b></u>	<u>9,620</u>

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fundraising events	20,298	<b>20,298</b>	19,453
	<u>20,298</u>	<u><b>20,298</b></u>	<u>19,453</u>

**Income from trading subsidiary**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Seal of approval	479,602	<b>479,602</b>	339,859
Renewals	642,675	<b>642,675</b>	621,370
Allergy Friendly Products	61,650	<b>61,650</b>	59,925
Corporate partners	355,819	<b>355,819</b>	337,192
Alerts	3,725	<b>3,725</b>	4,325
Allergy Awareness Scheme	5,465	<b>5,465</b>	(117)
	<u>1,548,936</u>	<u><b>1,548,936</b></u>	<u>1,362,554</u>



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**For the year ended 31 March 2022**

**6. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Interest received	2,043	2,043	8,770

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Direct costs	8,845	60,319	69,164
Professional fees	5,425	-	5,425
	14,270	60,319	74,589

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs	71,520	71,520
Professional fees	5,263	5,263
	76,783	76,783

**Fundraising trading expenses**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fundraising expenses	30,396	30,396	-

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**7. Expenditure on raising funds (continued)**

**Expenditure on trading subsidiary**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Cost of sales	353,332	353,332	211,253

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Charitable activities	1,244,055	1,830	1,245,885

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Charitable activities	1,090,892	49,290	1,140,182

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Charitable activities	878,440	367,445	1,245,885

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Charitable activities	844,617	295,565	1,140,182



Notes to the financial statements  
For the year ended 31 March 2022

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	757,225	728,614
Communications	101,521	12,106
Other direct costs	19,694	103,897
	<u>878,440</u>	<u>844,617</u>

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Premises	140,063	122,571
Communications	3,261	4,309
Legal & professional	50,079	(71)
General office expenses	119,679	123,469
Depreciation	27,779	26,469
Financial charges	13,122	2,463
Governance costs	12,250	16,355
Trustee meetings	1,212	-
	<u>367,445</u>	<u>295,565</u>

10. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £8,500 (2021 - £10,350), and remuneration in relation to the preparation of the financial statements and corporation tax returns of £3,750 (2021 - £ -).

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**11. Staff costs**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Wages and salaries	<b>670,528</b>	651,203	<b>670,528</b>	651,203
Social security costs	<b>62,979</b>	58,144	<b>62,979</b>	58,144
Contribution to defined contribution pension schemes	<b>23,718</b>	19,267	<b>23,718</b>	19,267
	<b>757,225</b>	728,614	<b>757,225</b>	728,614

The average number of persons employed by the Charity during the year was as follows:

	<b>Group 2022 No.</b>	<b>Group 2021 No.</b>	<b>Charity 2022 No.</b>	<b>Charity 2021 No.</b>
Headcount	<b>23</b>	23	<b>23</b>	23

The average headcount expressed as full-time equivalents was:

	<b>Group 2022 No.</b>	<b>Group 2021 No.</b>	<b>Charity 2022 No.</b>	<b>Charity 2021 No.</b>
Charitable activities	<b>12</b>	13	<b>12</b>	13
Generating funds	<b>7</b>	6	<b>7</b>	6
	<b>19</b>	19	<b>19</b>	19

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

	<b>Group 2022 No.</b>	<b>Group 2021 No.</b>
In the band £60,001 - £70,000	<b>1</b>	1
In the band £70,001 - £80,000	<b>1</b>	1

The key management personnel of the group comprise the Board of Trustees and the Chief Executive. The total employee benefits of the key management personnel of the group were £84,069 (2021 - £85,033)

**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £1,178 were reimbursed or paid directly to 2 Trustees (2021 - £NIL). These related to travelling costs to attend Board meetings.



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**13. Intangible assets**

**Group**

	Website £	CRM Development Costs £	Total £
<b>Cost</b>			
At 1 April 2021	83,343	150,562	233,905
Additions	23,759	-	23,759
At 31 March 2022	<u>107,102</u>	<u>150,562</u>	<u>257,664</u>
<b>Amortisation</b>			
At 1 April 2021	59,136	47,918	107,054
Charge for the year	4,581	15,512	20,093
At 31 March 2022	<u>63,717</u>	<u>63,430</u>	<u>127,147</u>
<b>Net book value</b>			
At 31 March 2022	<u>43,385</u>	<u>87,132</u>	<u>130,517</u>
At 31 March 2021	<u>24,207</u>	<u>102,644</u>	<u>126,851</u>

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**13. Intangible assets (continued)**

**Charity**

	Website £	CRM Development Costs £	Total £
<b>Cost</b>			
At 1 April 2021	78,787	150,562	229,349
Additions	23,759	-	23,759
At 31 March 2022	<u>102,546</u>	<u>150,562</u>	<u>253,108</u>
<b>Amortisation</b>			
At 1 April 2021	57,327	47,918	105,245
Charge for the year	4,581	15,056	19,637
At 31 March 2022	<u>61,908</u>	<u>62,974</u>	<u>124,882</u>
<b>Net book value</b>			
At 31 March 2022	<u>40,638</u>	<u>87,588</u>	<u>128,226</u>
At 31 March 2021	<u>21,460</u>	<u>102,644</u>	<u>124,104</u>



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**14. Tangible fixed assets**

**Group**

	<b>Furniture &amp; fittings £</b>	<b>Computer &amp; office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2021	50,097	85,477	135,574
Additions	11,814	1,300	13,114
At 31 March 2022	<u>61,911</u>	<u>86,777</u>	<u>148,688</u>
<b>Depreciation</b>			
At 1 April 2021	45,342	67,536	112,878
Charge for the year	3,650	4,729	8,379
At 31 March 2022	<u>48,992</u>	<u>72,265</u>	<u>121,257</u>
<b>Net book value</b>			
At 31 March 2022	<u>12,919</u>	<u>14,512</u>	<u>27,431</u>
At 31 March 2021	<u>4,755</u>	<u>17,941</u>	<u>22,696</u>

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**Notes to the financial statements**  
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**14. Tangible fixed assets (continued)**

**Charity**

	<b>Furniture &amp; fittings £</b>	<b>Computer &amp; office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2021	50,097	70,420	120,517
Additions	11,814	1,300	13,114
At 31 March 2022	<u>61,911</u>	<u>71,720</u>	<u>133,631</u>
<b>Depreciation</b>			
At 1 April 2021	45,342	53,428	98,770
Charge for the year	3,650	4,492	8,142
At 31 March 2022	<u>48,992</u>	<u>57,920</u>	<u>106,912</u>
<b>Net book value</b>			
At 31 March 2022	<u>12,919</u>	<u>13,800</u>	<u>26,719</u>
At 31 March 2021	<u>4,755</u>	<u>16,992</u>	<u>21,747</u>

**15. Fixed asset investments**

<b>Group</b>	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 April 2021	10
Additions	4
At 31 March 2022	<u>14</u>



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**15. Fixed asset investments (continued)**

	<b>Investments in subsidiary companies £</b>
<b>Charity</b>	
<b>Cost or valuation</b>	
At 1 April 2021	12
Additions	4
At 31 March 2022	<u>16</u>

**Principal subsidiaries**

The following were subsidiary undertakings of the Charity:

<b>Names</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>
Allergy Research Ltd	03550847	Planwell House Lefa Business Park, Edgington Way, Sidcup, Kent, DA14 5BH	Ordinary	100%	Yes
Allergy UK Ltd (Dormant)	06302734	Planwell House Lefa Business Park, Edgington Way, Sidcup, Kent, DA14 5BH	Ordinary	100%	No
Allergy Aware Scheme Ltd (Dormant)	06300759	Planwell House Lefa Business Park, Edgington Way, Sidcup, Kent, DA14 5BH	Ordinary	100%	No
Allergy England Ltd (Dormant)	08494679	Planwell House Lefa Business Park, Edgington Way, Sidcup, Kent, DA14 5BH	Ordinary	100%	No
Allergy Scotland Ltd (Dormant)	SC447980	272 Bath Street, Glasgow, G2 4JR	Ordinary	100%	No
Allergy Europe Ltd (Dormant)	08695950	Planwell House Lefa Business Park, Edgington Way, Sidcup, Kent, DA14 5BH	Ordinary	100%	No
Allergy Northern Ireland Ltd (Dormant)	NI679729	58, Antrim Enterprise Agency, Unit 19 Greystone Road, Antrim, County Antrim, Northern Ireland, BT41 1JZ	Ordinary	100%	No
Allergy Wales Ltd (Dormant)	13459606	International House, 10 Churchill Way, Cardiff, United Kingdom, CF10 2HE	Ordinary	100%	No

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**Notes to the financial statements**  
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**15. Fixed asset investments (continued)**

The financial results of the subsidiaries for the year were:

<b>Names</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Net assets £</b>
Allergy Research Ltd	<b>1,548,954</b>	<b>(1,548,954)</b>	<b>21,183</b>
Allergy UK Ltd (Dormant)	-	-	2
Allergy Aware Scheme Ltd (Dormant)	-	-	2
Allergy England Ltd (Dormant)	-	-	2
Allergy Scotland Ltd (Dormant)	-	-	2
Allergy Europe Ltd (Dormant)	-	-	2
Allergy Northern Ireland Ltd (Dormant)	-	-	2
Allergy Wales Ltd (Dormant)	-	-	2

**16. Stocks**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Goods for resale	<b>761</b>	600	<b>761</b>	600

**17. Debtors**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
<b>Due within one year</b>				
Trade debtors	<b>308,929</b>	193,016	<b>40,993</b>	6,754
Amounts owed by group undertakings	-	-	<b>270,606</b>	112,054
Other debtors	<b>7,470</b>	3,383	<b>2,175</b>	1,700
Prepayments and accrued income	<b>71,855</b>	61,491	<b>68,105</b>	55,501
	<b>388,254</b>	257,890	<b>381,879</b>	176,009

**18. Current asset investments**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Short term deposits	<b>460,000</b>	853,098	<b>460,000</b>	853,098



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**19. Creditors: Amounts falling due within one year**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Trade creditors	119,228	130,888	23,794	59,113
Other taxation and social security	61,711	47,194	22,822	4,683
Other creditors	985	-	985	-
Accruals and deferred income	555,630	429,090	138,579	34,387
	<b>737,554</b>	<b>607,172</b>	<b>186,180</b>	<b>98,183</b>
	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Deferred income at 1 April 2021	315,220	-	-	-
Resources deferred during the year	408,184	315,220	96,899	-
Amounts released from previous periods	(315,220)	-	(78,875)	-
<b>Deferred income at 31 March 2022</b>	<b>408,184</b>	<b>315,220</b>	<b>18,024</b>	<b>-</b>

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**20. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Awareness Campaign Reserve	50,000	-	(44,880)	-	5,120
Resource Building Reserve	100,291	-	-	-	100,291
IT Reserve	10,000	-	-	-	10,000
Fundraising Reserve	50,000	-	(7,438)	-	42,562
Fixed Asset Fund	21,747	-	(8,142)	13,115	26,720
Contingency Fund	466,220	-	-	-	466,220
Project Delivery Reserve	75,000	-	-	-	75,000
Public Affairs Campaign Reserve	-	-	(33,605)	50,000	16,395
Digital Media Reserve	21,190	650	(6,636)	(409)	14,795
	<u>794,448</u>	<u>650</u>	<u>(100,701)</u>	<u>62,706</u>	<u>757,103</u>
<b>General funds</b>					
General Free Reserve	267,818	1,635,216	(1,541,352)	(39,356)	322,326
Allergy Research Limited	21,181	-	-	-	21,181
	<u>288,999</u>	<u>1,635,216</u>	<u>(1,541,352)</u>	<u>(39,356)</u>	<u>343,507</u>
<b>Total Unrestricted funds</b>	<u>1,083,447</u>	<u>1,635,866</u>	<u>(1,642,053)</u>	<u>23,350</u>	<u>1,100,610</u>
<b>Restricted funds</b>					
HCP Scotland Training Fund	600	-	(180)	-	420
Digital Media	25,000	-	(1,650)	(23,350)	-
Over The Wall - Camp in the Cloud	1,719	-	(1,719)	-	-
Research Project	58,600	-	(58,600)	-	-
Novartis	-	13,261	-	-	13,261
Global Skin	-	1,408	-	-	1,408
	<u>85,919</u>	<u>14,669</u>	<u>(62,149)</u>	<u>(23,350)</u>	<u>15,089</u>
<b>Total of funds</b>	<u>1,169,366</u>	<u>1,650,535</u>	<u>(1,704,202)</u>	<u>-</u>	<u>1,115,699</u>

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**20. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Awareness Campaign Reserve	-	-	-	50,000	50,000
Resource Building Reserve	-	-	-	100,291	100,291
IT Reserve	-	-	-	10,000	10,000
Fundraising Reserve	5,263	-	(5,263)	50,000	50,000
Fixed Asset Fund	28,996	-	-	(7,250)	21,746
Contingency Fund	466,220	-	-	-	466,220
Project Delivery Reserve	-	-	-	75,000	75,000
Digital Media Reserve	50,000	-	(43,810)	15,000	21,190
Board Project Reserve	-	-	(4,103)	4,103	-
Allergy UK nurses project	186,616	-	(108,618)	(77,998)	-
	<u>737,095</u>	<u>-</u>	<u>(161,794)</u>	<u>219,146</u>	<u>794,447</u>
<b>General funds</b>					
General Free Reserve	70,482	1,633,617	(1,217,134)	(219,146)	267,819
Allergy Research Limited	21,181	-	-	-	21,181
	<u>91,663</u>	<u>1,633,617</u>	<u>(1,217,134)</u>	<u>(219,146)</u>	<u>289,000</u>
<b>Total Unrestricted funds</b>	<u>828,758</u>	<u>1,633,617</u>	<u>(1,378,928)</u>	<u>-</u>	<u>1,083,447</u>
<b>Restricted funds</b>					
HCP Scotland Training Fund	600	-	-	-	600
Digital Media	-	25,000	-	-	25,000
Over The Wall - Camp in the Cloud	-	1,719	-	-	1,719
Research Project	9,000	49,600	-	-	58,600
National Lottery - Helpline costs	-	49,290	(49,290)	-	-
	<u>9,600</u>	<u>125,609</u>	<u>(49,290)</u>	<u>-</u>	<u>85,919</u>
<b>Total of funds</b>	<u>838,358</u>	<u>1,759,226</u>	<u>(1,428,218)</u>	<u>-</u>	<u>1,169,366</u>



**The British Allergy Foundation**  
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**Notes to the financial statements**  
**For the year ended 31 March 2022**

**20. Statement of funds (continued)**

**The HCP (health care professional) Scotland Training Fund** is to enable the charity to encourage training in allergy, by making grants to committed HCPs to meet a percentage of their training costs, at a time when the Health Service has reduced their funding in this area.

**The Research Project** is to conduct further analysis of the impact of allergy on peoples' lives.

**The Digital Media** funding is excess monies from corporate partners for the Masterclasses which has been agreed can be used towards the cost of the Charity's new website.

**Over the Wall - Camp in the Cloud** is funded by the Co-operative's Local Community Fund and is a virtual camp for families living with allergies.

**Novartis** provided funding to create two webinars developed for healthcare professionals, particularly in primary care, to raise awareness of CSU as a disease not related to allergy, with authoritative guidance on management, including onward referral. Also to create an infographic to help present an understandable overview of the treatment and management of CSU. A leaflet to inform patients of management and care pathways to new targeted treatments. Offering helpful information for patients to support their engagement with their GP.

**Global Skin** made a grant for the review of Allergy UK's current eczema resources on Allergy UK's website and update where needed. A podcast on living with eczema with a target database, along with a funds for a Facebook add for World Eczema Day.

**21. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	794,448	650	(100,701)	62,706	757,103
General funds	288,999	1,635,216	(1,541,352)	(39,356)	343,507
Restricted funds	85,919	14,669	(62,149)	(23,350)	15,089
	<u>1,169,366</u>	<u>1,650,535</u>	<u>(1,704,202)</u>	<u>-</u>	<u>1,115,699</u>

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	737,095	-	(161,794)	219,146	794,447
General funds	91,663	1,633,617	(1,217,134)	(219,146)	289,000
Restricted funds	9,600	125,609	(49,290)	-	85,919
	<u>838,358</u>	<u>1,759,226</u>	<u>(1,428,218)</u>	<u>-</u>	<u>1,169,366</u>

Notes to the financial statements  
For the year ended 31 March 2022

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	27,431	-	27,431
Intangible fixed assets	130,517	-	130,517
Fixed asset investments	14	-	14
Current assets	1,680,202	15,089	1,695,291
Creditors due within one year	(737,554)	-	(737,554)
<b>Total</b>	<b>1,100,610</b>	<b>15,089</b>	<b>1,115,699</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	22,696	-	22,696
Intangible fixed assets	126,851	-	126,851
Fixed asset investments	10	-	10
Current assets	1,541,062	85,919	1,626,981
Creditors due within one year	(607,172)	-	(607,172)
<b>Total</b>	<b>1,083,447</b>	<b>85,919</b>	<b>1,169,366</b>

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**Notes to the financial statements**  
**For the year ended 31 March 2022**

**23. Reconciliation of net movement in funds to net cash flow from operating activities**

	Group 2022 £	Group 2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(53,667)	331,008
<b>Adjustments for:</b>		
Depreciation charges	8,379	7,565
Amortisation charges	20,093	18,904
Interest received	(2,025)	(8,770)
Increase in stocks	(161)	(600)
Decrease/(increase) in debtors	(130,364)	162,384
Increase/(decrease) in creditors	130,382	(37,655)
<b>Net cash (used in)/provided by operating activities</b>	<b>(27,363)</b>	<b>472,836</b>

**24. Analysis of cash and cash equivalents**

	Group 2022 £	Group 2021 £
Cash in hand	846,276	515,393

**25. Analysis of changes in net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	515,393	330,883	846,276
Liquid investments	853,098	(393,098)	460,000
	<b>1,368,491</b>	<b>(62,215)</b>	<b>1,306,276</b>

**26. Pension commitments**

The Group operates a defined contribution pension scheme for its employees. The pension cost charge for the period represents contributions payable by the Charity to the scheme and amounted to £23,718 (2021 - £19,267) At the balance sheet date £Nil was recognised as a liability owed to the scheme (2021 - £Nil).



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**Notes to the financial statements**  
**For the year ended 31 March 2022**

**27. Operating lease commitments**

At 31 March 2022 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Not later than 1 year	<b>120,317</b>	118,107	<b>120,317</b>	118,107
Later than 1 year and not later than 5 years	<b>110,905</b>	213,617	<b>110,905</b>	213,617
	<b>231,222</b>	331,724	<b>231,222</b>	331,724

**28. Related party transactions**

The Charity has not entered into any related party transaction during the year (2021: £NIL), nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022 (2021: £NIL).

**29. Controlling party**

There is no ultimate controlling party.

