

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 2025

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The British Allergy Foundation
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The British Allergy Foundation
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2025

Trustees

Mr P Frampton, Chair
Mrs A Tharani, Vice Chair
Mr R Daby
Dr G Stiefel
Dr S Kayode
Ms R Oldroyd
Ms L Pritchard (resigned 26 September 2024)
Ms K Sykes (resigned 2 April 2024)
Ms E Withers
Ms S Devlin

Company registered number 04509293

Charity registered numbers 1094231 and SC039257

Registered office

London House Business Centre
Thames Road
Crayford
Dartford
England
DA1 4SL

Company secretary P Turnbull

Chief executive officer S Miles

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

The British Allergy Foundation
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2025

The Trustees present their annual report together with the audited financial statements of the Charity for April 2024 to 31 March 2025. The Annual report serves the purposes of a Trustees' and 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)'.

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Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance

a. Main achievements of the Charity

Allergy UK: Supporting Everyone Affected by Allergy

Allergy UK is the leading UK charity supporting people living with all types of allergic disease—including respiratory, skin, food, eye, venom, and drug allergies, as well as anaphylaxis. We provide trusted, evidence-based information, advice, and support to individuals, families, and communities affected by allergy.

Our Vision: No one should die from allergy.

We are committed to saving lives by raising awareness, improving understanding, and advocating for better care and recognition of allergic disease.

Our Mission: Everyone in the UK takes allergy seriously.

Through our campaign "It's Time to Take Allergy Seriously," we aim to shift the burden from individuals to a shared public responsibility—engaging government, healthcare, education, and businesses in creating a safer, more informed society.

Our Values:

Committed to the allergic community
Effective in making a real difference
Collaborative in achieving shared goals
Respectful of all expertise
Transparent in our actions
Listening to those we serve

Our Goals:

Research: Stay at the forefront of allergy knowledge
Empower: Equip people with tools to manage their condition
Educate: Raise public awareness of allergy's impact
Influence: Drive change in policy and practice

Looking Ahead:

In late 2025, Allergy UK will launch a bold new strategy to further our mission. This strategy will focus on deepening our impact through stronger partnerships, enhanced public engagement, and systemic change—ensuring allergy is recognised as a serious health issue across all sectors of society.

Using Research and Insight to Inform Service Delivery

At Allergy UK, research and insight are at the heart of how we design and deliver our services. Throughout 2024/25, we gathered data from helpline interactions, clinical service feedback, patient surveys, and national consultations to better understand the evolving needs of the allergic community. These insights directly shaped the development of new resources, informed our campaigning priorities, and guided the expansion of services such as our nurse-led eczema clinic and dietitian support. By listening to lived experiences and analysing trends in allergy care, we ensure that our services remain responsive, evidence-based, and impactful—helping us reach more people, more effectively, every year.

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Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

Highlights of applying research to services:

Understanding Preventable Deaths in Children

In December 2024, Allergy UK contributed to a landmark report by the National Child Mortality Database (NCMD), examining child deaths in England due to asthma and anaphylaxis between April 2019 and March 2023. Commissioned by the Healthcare Quality Improvement Partnership (HQIP), the report identified modifiable factors that could prevent future deaths and issued critical recommendations for policymakers and healthcare providers. These findings directly informed our 18-month "I Wish I Knew" campaign starting in April 2025, which focuses on early intervention and prevention.

Championing Patient Voice in Immunotherapy Research

Allergy UK continues to play a key role in the BSACI Registry for Immunotherapy (BRIT)—the UK's only national database tracking allergen immunotherapy, including for peanut allergy. With over 3,500 participants across 74 sites, BRIT collects vital data on treatment outcomes, access, and patient experiences.

As a founding patient representative, Allergy UK ensures the patient voice is embedded throughout the registry's development and use. We highlight disparities in access, identify service gaps, and use insights to shape our campaigns and service delivery. BRIT is a vital tool for improving the safety, accessibility, and effectiveness of allergy treatments—and for driving systemic change in allergy care.

Looking Ahead

As we prepare to launch our new strategy at the end of 2025, research and evidence will remain central to our work. We will continue to ensure that the lived experiences of people with allergies inform national policy, clinical practice, and public understanding.

Allergy UK - Programmes

Our Helpline: A Lifeline for the Allergy Community

In 2024/25, Allergy UK's Helpline experienced a significant 44% increase in demand, supporting over **10,000 contacts**—a powerful reflection of the growing need for trusted allergy support. The service responded to 5,435 calls (up 64%), 1,029 emails, and nearly 1,400 webchats, offering vital guidance and reassurance to individuals and families navigating allergic conditions.

Adults made up the majority of contacts (56%), with food allergy, indoor allergies, and eczema being the most common concerns. While child-related enquiries saw a slight decline, the Helpline remained a crucial source of support for parents managing complex allergy journeys.

This year also saw the introduction of Ecwid, a new contact channel linked to our translation card platform, which generated 1,356 additional interactions—demonstrating how digital tools are expanding our reach.

Our Helpline continues to be a cornerstone of our mission to empower, inform, and support everyone affected by allergy in the UK.

To offer the services we do through the helpline could not be possible without the funding received from the National Lottery, Nutricia Pharmaceutical and Garfield Weston. We also extend our gratitude to our Health Advisory Board for their dedication in providing external clinical support for calls received through.

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Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

Specialist Clinics: Supporting Families with Expert Care

Dietitian Services

Allergy UK's dietitian-led services continue to be a vital support for families navigating food allergies. In 2024/25, both our external and in-house dietitian clinics provided personalised, evidence-based advice to hundreds of families across the UK.

- The external dietitian service, now in its 10th year, delivered 233 appointments—an 18% increase from the previous year. Staffed by 11 specialist dietitians, the service offers interim support for families awaiting NHS care, with each consultation followed by a detailed report for both the family and their GP.
- The in-house dietitian service provided 65 appointments, focusing on those who fall outside the criteria for the external service. It offers one-off consultations to adults and parents of children with suspected or diagnosed food allergies, helping to bridge gaps in NHS provision and reduce anxiety around nutrition and allergy management.

Feedback from both services highlights their transformative impact—empowering families, improving health outcomes, and reducing stress during critical stages of allergy care.

Nurse-Led Eczema Clinic

Now in its second year, the nurse-led eczema clinic supported 82 families with persistent and problematic eczema. Developed in response to rising demand and long NHS wait times, the clinic offers timely, expert advice from specialist nurses. Each family receives a personalised care plan and a GP letter with treatment recommendations.

The clinic plays a key role in early intervention—especially important as early-onset eczema can be a precursor to food allergies. Referrals come from Allergy UK's dietitian services and Helpline, demonstrating the strength of our integrated care model.

Together, these clinics exemplify Allergy UK's commitment to ensuring no one faces allergy alone.

"It's truly changed the trajectory of our journey with my daughter's allergies. The dietitian made a significant impact in our lives and helped reduce the stress of navigating referrals. I am very grateful for the support."

Youth Engagement: Empowering the Next Generation

In 2024/25, Allergy UK's Youth Forum continued to grow as a vital platform for young people living with allergies to connect, share experiences, and influence change. With 10 active members and monthly meetings, the forum provided a safe, inclusive space for peer support and open discussion on topics such as mental health, travel, and navigating social life with allergies.

This year, the forum played a key role in shaping Allergy UK's presentation at the European Federation of Allergies (EFA) and contributed to the development of a new allergy app in partnership with Uber Eats. These initiatives reflect the forum's growing impact in shaping services that better reflect the lived experiences of young people.

With support from a National Lottery grant, plans are underway to launch a second group for 13–17-year-olds, expanding the reach and inclusivity of the programme. The forum is not only a space for support—it's a driver of change, helping Allergy UK better understand and respond to the unique challenges faced by young people living with allergy.

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

Education: Equipping Professionals to Improve Allergy Care

Allergy UK continues to lead the way in allergy education, ensuring that healthcare professionals across the UK are equipped with the knowledge and tools to support people living with allergic conditions. In 2024/25, our education programme focused on bridging the allergy knowledge gap in primary care through a range of accessible, evidence-based resources.

Key Highlights:

- **Allergy Focus Newsletter**
Our quarterly digital publication reached over 3,000 healthcare professionals, including GPs, nurses, dietitians, and health visitors. Each edition featured expert-led articles on topics such as allergic rhinitis, asthma, and skin allergies, with open rates as high as 33%—well above industry averages
- **Masterclasses**
Our flagship Masterclass on Food Allergy in Babies and Young Children attracted 678 registrants, with 247 attending live and 375 watching on-demand. These sessions provide practical, case-based learning and are tailored to the needs of busy clinicians.
- **New Resources**
We launched a new e-booklet on urticaria for primary care professionals, supporting early recognition and management of this often misunderstood condition. Developed in collaboration with Novartis Pharmaceuticals, the resource was released for World Urticaria Day and has already seen strong engagement.
- **Collaborative Reports**
In partnership with LEO Pharma, we co-authored the Chronic Hand Eczema Impact Report, presented at the British Association of Dermatologists conference. The report highlighted the emotional and physical toll of eczema and called for improved clinical awareness and care pathways.

Why It Matters

With allergy services under-resourced and many healthcare professionals lacking specialist training, our education work is essential. By improving clinical confidence and promoting early intervention, we help reduce misdiagnosis, improve patient outcomes, and ensure people with allergies receive the care they deserve.

Education in Schools: A New Era of Collaboration

In 2024, we launched a powerful new partnership with **The Allergy Team** and the **Benedict Blythe Foundation** to improve allergy education and safety in schools. This collaboration led to the creation of:

- **Allergy Training for Schools:** Endorsed by Allergy UK, this expert-led training builds staff confidence and ensures schools are better prepared to support children with allergies.
- **The Schools Allergy Fund:** Launching in 2025, this initiative will provide underfunded primary schools with access to training, mentorship, and resources to meet the Schools Allergy Code.
- **Allergy Emergency Cards:** Now used in classrooms across the UK, these cards provide clear, immediate guidance during an allergic reaction.

Together, these efforts are helping to embed inclusive, sustainable practices in schools and ensure that every child with allergy can feel safe, supported, and included in their learning environment.

Trustees' report (continued)
For the year ended 31 March 2025

Achievements and performance (continued)

Campaigns and Awareness: Driving Change Through Visibility

In 2024/25, Allergy UK led a series of impactful campaigns to raise awareness, challenge misconceptions, and advocate for systemic change in allergy care. These initiatives reached hundreds of thousands of people and helped amplify the voices of those living with allergic conditions.

Allergy Awareness Week: "Too Big to Ignore"

In April 2024, our flagship campaign highlighted the scale and seriousness of allergic disease in the UK— affecting 1 in 3 people. The campaign focused on:

- The need for earlier diagnosis and better access to care
- The emotional and physical toll of living with allergy
- The call for systemic change across healthcare, education, and public spaces

With over **250,000 people reached** and **20,000+ engagements**, the campaign featured powerful personal stories, expert commentary, and a coordinated media push. It also supported our advocacy at a Parliamentary Roundtable on expanding access to adrenaline auto-injectors (AAIs) in public spaces.

Indoor Allergy Awareness Week: "A Wellcome Home"

This December campaign focused on the impact of indoor allergens and poor housing on allergic health. Key elements included:

- A digital advent calendar with educational content
- A new **housing rights guide** and **children's storybook**
- Alignment with national conversations around Awaab's Law

The campaign reached over **10,000 users**, increased demand for our resources, and raised **£1,863.81** for our bursary fund supporting families in need.

#IngredientsMatter Campaign

In partnership with the Food Standards Agency, this campaign tackled the misuse of terms like "vegan" as a proxy for "dairy-free." It reached over **150,000 people** and generated **12,000+ engagements**, helping families make safer food choices and pushing for clearer labelling standards.

Are You AAI Ready?

This initiative focused on anaphylaxis preparedness, offering downloadable factsheets, action plans, and video guides on how to use AAIs. It supported our broader goal of improving public safety and confidence in managing severe allergic reactions.

Key Resources Launched

- **CSU (Chronic Spontaneous Urticaria) Factsheet and Video**
Developed for World Urticaria Day, these resources filled a critical gap in patient education.
- **Housing Rights Guide**
Empowering families to advocate for healthier living environments.
- **Children's Storybook: "Milo's Christmas Eve Surprise"**
Designed to help children understand allergy in a relatable, comforting way.
- **Updated Anaphylaxis and AAI Factsheets**
Supporting both patients and schools in emergency preparedness.

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Trustees' report (continued)
For the year ended 31 March 2025

Influencing Change: Championing the Needs of the Allergic Community

At Allergy UK, we believe that real change happens when the voices of people living with allergy are heard at the highest levels. In 2024/25, we made significant strides in influencing policy, shaping national conversations, and ensuring that allergy remains a priority on the public health agenda.

Strategic Partnerships and Representation

- **National Allergy Strategy Group (NASG)**
As a core member, we are contributing to the development of the UK's first National Allergy Strategy, due to be launched in October 2025. Our input ensures that patient voices are embedded in future service design.
- **All-Party Parliamentary Group (APPG) for Allergy**
Serving as Secretariat, we coordinated meetings and briefings to keep allergy on the political agenda and advocate for systemic improvements in care and education.
- **Food Standards Agency (FSA)**
We played a key role in the FSA's Hypersensitivity Steering Group, contributing to the development of improved allergen labelling and the Food Allergic Reaction Reporting Mechanism (FARRM).
- **Codex Alimentarius Commission**
Representing the UK patient voice, we contributed to international discussions on food labelling standards, helping shape global policy on precautionary allergen labelling.

Impact

Our influencing work is already driving change—from shaping national strategy to informing local service delivery. By embedding the lived experience of allergy into policy, regulation, and professional practice, we are building a future where people with allergies are safer, better supported, and no longer overlooked.

Strategic Representation: Steering Groups and Advisory Roles

Allergy UK plays a vital role in shaping the future of allergy care through active participation in national and international steering groups. These platforms allow us to embed the patient voice in policy, research, and clinical practice, ensuring that the lived experiences of people with allergies are central to decision-making.

National Steering Groups and Advisory Panels

- **Food Standards Agency (FSA) Hypersensitivity Steering Group**
Contributing to national food safety policy, including allergen labelling improvements and the development of the Food Allergic Reaction Reporting Mechanism (FARRM).
- **National Allergy Strategy Group (NASG)**
A core member helping to shape the UK's first National Allergy Strategy (2025–2035), with a focus on equity, safety, and access to care.
- **All-Party Parliamentary Group (APPG) for Allergy**
Serving as Secretariat, coordinating meetings and briefings to ensure allergy remains a political priority.
- **British Society for Allergy and Clinical Immunology (BSACI)**
Active in working groups and the BRIT Registry for Immunotherapy, ensuring patient perspectives inform clinical standards and research.
- **Improving Quality in Allergy Services (IQAS) Review Panel**
Contributing to the review and development of national service standards for allergy care.
- **MHRA and Royal Pharmaceutical Society Collaborations**
Supporting regulatory and professional standards that impact allergy medication safety and access.

International Representation

- **Codex Alimentarius Commission (via UK Delegation)**
Providing patient insight into the revision of global allergen labelling standards, including precautionary allergen labelling (PAL).

Trustees' report (continued)
For the year ended 31 March 2025

- **European Federation of Allergy and Airways Diseases Patients' Associations (EFA)**
Our CEO serves on the Board, contributing to European-level advocacy and sharing best practices on youth engagement.
- **Global Allergy and Airways Patient Platform (GAAPP)**
Collaborating on international campaigns and policy development to improve allergy care worldwide.
- **European Academy of Allergy and Clinical Immunology (EAACI)**
Participating in guideline development and global standards for allergy diagnosis and treatment.

Sustaining Our Mission: Fundraising and Income Generation in a Challenging Climate

In 2024/25, Allergy UK continued to navigate a complex and competitive fundraising landscape. With economic uncertainty, increased demand on charitable giving, and rising operational costs, the environment for income generation remained difficult. Despite these challenges, we remained committed to diversifying our income streams and building financial resilience to support our vital work.

Our Approach

Our income generation strategy is built on four key pillars:

1. **Commercial Endorsements**
Through Allergy Research Limited (ARL), our wholly owned subsidiary, we manage the Seal of Approval and Allergy Friendly Product Award schemes. These endorsements provide trusted guidance to consumers while generating unrestricted income that directly supports our charitable activities. In 2024/25, ARL contributed over £700,000 in licence and renewal income.
2. **Individual Giving and Community Fundraising**
We continued to engage our supporter base through regular giving, challenge events, and legacy donations. While overall giving was impacted by the cost-of-living crisis, we saw strong engagement in digital fundraising campaigns and increased interest in community-led initiatives.
3. **Grants, Trusts and Corporate sponsorship**
We secured funding from several key partners, for our services including the helpline, clinics and youth engagement. This has enabled us to maintain and grow essential services during a time of rising demand.
4. **Retail and Resource Sales**
Our Allergy Translation Cards saw a 66% increase in orders, generating over £55,000 in income. This growth was supported by the launch of a new e-commerce platform and targeted outreach to international audiences.

Adapting to the Landscape

Recognising the pressures on traditional fundraising, we focused on:

Strengthening digital infrastructure to improve donor journeys and streamline online giving.
Building long-term partnerships with ethical brands aligned with our mission.
Investing in transparency and impact reporting to demonstrate the value of every pound donated.

Looking Ahead

As we move into 2025/26, our focus will be on:

- Growing unrestricted income to support core services
- Expanding our corporate partnerships and grant portfolio
- Launching new donor engagement tools and campaigns
- Exploring innovative income streams that align with our values

Trustees' report (continued)
For the year ended 31 March 2025

Despite the challenges, our supporters, partners, and funders have remained steadfast. Their generosity enables us to continue delivering life-changing support, education, and advocacy for the allergic community.

Corporate Partnerships: Driving Impact Through Shared Purpose

In 2024/25, Allergy UK continued to build meaningful relationships with corporate partners who share our commitment to improving the lives of people living with allergic conditions. These partnerships are more than financial—they are collaborative, values-led alliances that help us extend our reach, amplify our message, and deliver practical support to the allergic community.

We would like to express our thanks to all the companies that continued to support Allergy UK to meet its service delivery objectives. This support is essential for the sustainability of the charity be it through corporate sponsorships through our trading subsidiary or our corporate grants.

For this period with gained support from the National Lottery, Garfield Weston, Pilkington Trust, Nutricia, Vitalite, Viatris, Waterwipes, Leo Pharma, Novartis, Haymax, Thomas, Polti, Global Skin, European Federation for Allergy & airways

Our Corporate Partnership Approach

We work with a wide range of organisations. Each partnership is built on shared goals, transparency, and a commitment to ethical practice. Our partners support us through:

- Sponsorship of services and campaigns (e.g. dietitian services, Allergy Awareness Week)
- Product endorsement through Allergy Research Limited (ARL)
- Co-development of educational resources and tools
- Event sponsorship and participation
- **In-kind support and employee fundraising**

Highlights from 2024/25

- **Nutricia and Vitalite** continued their support of our Dietitian Services, helping us reach hundreds of families with expert nutritional advice.
- **Novartis** partnered with us on multiple initiatives, including the CSU awareness campaign and a Parliamentary roundtable on chronic urticaria.
- **Polti** supported the development of our climate change and allergy webpages, helping raise awareness of environmental triggers.
- **The Postcode People Trust** contributed to our bursary fund, supporting families living in poor housing conditions through our "A Welcome Home" campaign.

Empowering Young People: Our Partnership with Girlguiding UK

In 2024/25, Allergy UK was proud to continue our partnership with Girlguiding UK to raise awareness of allergic conditions among young people and promote inclusive, allergy-aware environments across the UK. Together, we developed and promoted the Allergy Awareness Badge, a unique initiative designed to educate Rainbows, Brownies, Guides, and Rangers about the realities of living with allergy. The badge activities encouraged empathy, understanding, and practical knowledge—empowering young people to support their peers and take allergy seriously.

Key Outcomes

- **Over 1,000 badges awarded** to Girlguiding members across the UK
- Activities included learning how to spot signs of an allergic reaction, understanding food labelling, and creating allergy-safe recipes
- Units shared their badge work on social media, helping to spread awareness to wider communities
- The initiative was featured in local press and Girlguiding newsletters, amplifying its reach

Trustees' report (continued)
For the year ended 31 March 2025

This partnership reflects our shared commitment to education, inclusion, and youth empowerment. By engaging with Girlguiding UK, we are helping to shape a generation that is better informed, more compassionate, and equipped to make a difference in the lives of those living with allergy.

Looking Ahead

We are actively expanding our corporate engagement strategy to:

- Develop new partnerships in underrepresented sectors
- Launch the **Schools Allergy Fund** in collaboration with The Allergy Team and the Benedict Blythe Foundation
- Provide more opportunities for co-branded campaigns and innovation in allergy-safe products and services

We are deeply grateful to all our corporate partners for their continued support. Together, we are creating a safer, more inclusive world for people living with allergy.

Community Fundraising: Powered by People

In 2024/25, our community fundraising efforts continued to demonstrate the power of collective action. Despite a challenging economic climate, individuals, families, schools, and local groups across the UK came together to raise vital funds and awareness for Allergy UK. Their creativity, passion, and commitment have been instrumental in helping us deliver life-changing support and services.

Highlights from the Year

- **Challenge Events**
Supporters took part in marathons, sponsored walks and cycle rides to raise funds for Allergy UK. These events not only generated income but also helped raise public awareness of allergic conditions.
- **In-Memory and Tribute Giving**
Several families chose to honour loved ones by fundraising in their memory. These deeply personal campaigns helped fund our helpline and clinical services, ensuring others receive the support they need.
- **Community-Led Campaigns**
From local coffee mornings to online raffles and Facebook birthday fundraisers, our supporters found innovative ways to give back. Many used our downloadable fundraising packs and social media toolkits to amplify their efforts.
- **Corporate Employee Fundraising**
Staff from partner organisations participated in matched giving schemes, team challenges, and workplace fundraising initiatives, strengthening our ties with the business community.

Our Thanks

We are incredibly grateful to every individual and group who fundraised for us this year. Your efforts have helped us reach more people, respond faster, and advocate louder. Every pound raised brings us closer to a world where no one is held back by allergy.

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Grants and Trusts

In 2024/25, Allergy UK continued to benefit from the generous support of charitable trusts and foundations that share our vision of a world where no one is held back by allergy. The landscape for this period was more positive than previous years. These vital contributions enabled us to expand our clinical services, develop new educational resources, and reach underserved communities across the UK.

We extend our gratitude to: the National Lottery – reaching Communities, Garfield Weston, Global skin, EFA, Pilkington Trust, People's Postcode, Uber Eats, Batchworth Trust and Abbvie.

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 utilize these unrestricted funds for operational and other costs. The income raised from endorsements and licensing remains consistent and is the core income for the charity. However, this still is of the backdrop of a challenging economic climate. ARL experienced a continued slower response time for them to commit to one of our endorsement programmes and income did not meet budget. Throughout the year this was closely monitored and analysed to identify changes requires in our approach to ARL income. A reviewed business plan reflecting challenges and changes have been developed with an anticipation that ARL income will meet budget expectations for the coming year.

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. We have recently reviewed where we hold our reserves to ensure they are accessible if required and gain the best return rate.

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.

Trustees' report (continued)
For the year ended 31 March 2025

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, to set the reserves level, income must be set at a level 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 reduce headcount/costs to match the lower levels of income.

The average monthly income for the group in 2024/25 was £102,283 and is currently £109,883 (July 2025) excluding inter group charges. The average operational costs (BAF overheads) were £98,074 and are currently £114,494 (July 2025). The balance on the contingency reserve at 31 March 2025 was £466,220 so currently we are comfortably within those margins.

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.

The Trustees expect management to maintain a reserve cushion at least equal to the three-month minimum and must be notified immediately when this drops below the four months provision level.

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 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.

Over the coming year management and the board will be revisiting our Reserves Policy and ensuring that we have appropriately considered any ongoing/upcoming projects and our working capital requirements to provide a more detailed approach to defining our Reserves Policy and minimum level of general funds. This will provide us with a clear basis to communicate how we plan to utilise any surplus or to make up any shortfall.

The British Allergy Foundation
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2025

c. Financial statements

The financial statements for the year end for 2024/25 show an income of £1,227,399 and expenditure of £1,266,628, decreasing reserves by £39,229.

The charity's income was severely below budget mainly due to ARL revenues being £373,927 lower than budgeted.

On a positive note, costs were well controlled during the year and BAF overheads were £139,073 less than budgeted. Salary savings of £44,088, mainly attributable to vacant or unfilled posts, were the largest element of this. Communications expenditure being £38,423 less than budgeted was also a significant contribution to the favourable variance.

The trading subsidiary, Allergy Research Limited (ARL), profit at year end was £562,377. Both Testing and Corporate Partner income were seriously below budget with most other income lines also not meeting targets. There were significant savings in SOA Testing and Corporate Partner Cost of Sales, however.

d. Principal risks and uncertainties

A strategic risk register is consistently updated and presented at each board meeting of the charity and its trading subsidiary, with more frequent updates as necessary, detailing planned mitigation strategies and the status of all identified risks.

Navigating the Economic Climate: Resilience and Adaptation

The 2024/25 financial year was shaped by continued economic uncertainty and the ongoing cost-of-living crisis, which has affected households, charities, and businesses across the UK. Despite these challenges, Allergy UK remained resilient, adapting our fundraising strategies and maintaining strong relationships with supporters and partners.

Impact on Fundraising

While many charities experienced a decline in individual giving, we were encouraged to see a modest improvement in this area. Our community of supporters continued to show generosity, particularly through digital campaigns and challenge events. Trust and foundation income also saw a positive shift, with several new grants secured and existing funders renewing their support.

Commercial Activity: Allergy Research Limited (ARL)

Allergy Research Limited (ARL), our commercial subsidiary, maintained a steady performance. While only a small number of new product tests were commissioned during the year, we saw a consistent level of renewals for existing product endorsements—on par with the previous year.

Looking Ahead

We remain mindful of the pressures facing our supporters and partners. As we move into 2025/26, we will continue to diversify our income streams, invest in supporter engagement, and explore new opportunities for growth—ensuring we can meet rising demand for our services and deliver lasting impact for the allergic community.

Sustained income generation

Despite a challenging economic backdrop, Allergy UK maintained a stable and diversified income base throughout 2024/25. Our ability to sustain income generation was underpinned by a balanced mix of revenue streams, including individual giving, trust and foundation grants, corporate partnerships, and commercial activity through Allergy Research Limited (ARL). While ARL did not see new product testing this year, endorsement renewals remained consistent with the previous year, reflecting continued confidence in our certification schemes. Encouragingly, both individual giving and trust fundraising showed signs of growth, with new supporters joining our mission and existing funders renewing their commitment. This resilience has enabled us to continue delivering vital services, expand our reach, and invest in future innovation—ensuring that Allergy UK remains a trusted and sustainable force for change in the allergy space.

The British Allergy Foundation
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Trustees' report (continued)
For the year ended 31 March 2025

Finance and Audit

Finance and Operational Resilience

Following the recruitment of a qualified Finance Business Manager in late 2022, the 2024/25 financial year marked a period of consolidation and continued improvement in Allergy UK's financial operations. Building on the foundational work completed in 2023—including the implementation of the Xero accounting system and the review of financial procedures—this year focused on embedding robust financial controls and enhancing internal reporting capabilities.

The Finance Business Manager has now fully integrated into the organisation, providing strategic oversight and day-to-day management of our financial systems. Staff training on financial procedures has continued, ensuring greater financial literacy and accountability across departments. We have also maintained our relationship with Oculus, who continue to manage payroll processing, and Kreston Reeves, who were reappointed as our auditors by the Board of Trustees.

These developments have strengthened our financial governance, improved efficiency, and ensured that Allergy UK remains well-positioned to manage resources effectively in a changing economic environment.

Recruitment and Workforce Development

The post-pandemic recruitment landscape continues to present challenges for Allergy UK. While 2023 was marked by efforts to rebuild the team following earlier redundancies and staff departures, 2024 saw further stabilisation, albeit with ongoing difficulties in filling certain roles. The appointment of a permanent CEO in March 2024 brought renewed leadership and continuity, following an interim period that began in July 2023.

Our hybrid working model—three days in the office and two remote—remains in place and continues to be reviewed annually. While this approach supports collaboration and team cohesion, it has posed some recruitment challenges, as many candidates now seek more flexible remote arrangements. Nonetheless, we believe our current model strikes a balance between operational needs and employee wellbeing but it continues to be reviewed so to respond to the current employee market place.

To foster a positive and connected workplace culture, we held a successful summer staff day in 2024, building on the momentum of our first Staff Awards in December 2023. These initiatives have been well received, with staff expressing appreciation for recognition and opportunities to connect. In response to employee feedback, we have also introduced new benefits, including Life Assurance, access to a staff benefits platform, and regular team-building activities. We remain committed to listening to our staff and evolving our offer to support wellbeing, engagement, and retention.

Financial Risk and Sustainability

The financial risks facing Allergy UK remain broadly consistent with those outlines in the previous years. The Charity continues to rely heavily on the performance of its trading subsidiary, Allergy Research Limited (ARL), to generate the income required to fund core charitable activities. While ARL did not secure the budgeted new product testing contracts in 2024/25, endorsement renewals remained stable, and the business execution plan developed in 2023 continues to guide efforts to expand the customer base and generate new leads. The appointment of a new team member at the start of the financial year has supported these efforts, and early indicators suggest positive momentum.

Trust and grant income remains a challenging area, although there has been some improvement in engagement and success rates. The Charity continues to monitor expenditure closely, with the Finance Business Manager and Chief Executive providing regular updates to the Board to ensure financial oversight and informed decision-making. While current projections indicate that Allergy UK can meet its operational costs in the near term, achieving long-term strategic goals will require continued investment in income diversification. This remains a priority, particularly in light of the broader financial pressures facing the third sector. The Board and executive team remain vigilant, committed to managing risk and ensuring the Charity's financial resilience.

The British Allergy Foundation
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Trustees' report (continued)
For the year ended 31 March 2025

There is a proper reflection of the use of designated funds and the payment of liabilities included on the balance sheet on 31 March 2025. 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 9 on the Board as of March 2024. The Trustees meet at least four times a year at board meetings, with an Annual General Meeting was held in September.

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.

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 Trustee Lynne Pritchard stepped down in September after serving their term. The Board would like to say a huge thank-you to Lynne for their commitment and contribution over this term.

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

The Board of Trustees continues to demonstrate a strong and diverse skillset, which is regularly reviewed against the charity's evolving needs. The Board is well-equipped to provide strategic oversight and support to the executive team. However, it also identified a gap in expertise related to fundraising and income generation. Addressing this will be a priority for the 2025/26 recruitment cycle, as we seek to strengthen our capacity in this critical area. The existing Trustees continue to contribute their expertise effectively, offering guidance and support to the CEO and senior leadership team as needed. Recruitment efforts during 2023/24 have brought valuable new perspectives to the Board, and we remain committed to ensuring our governance remains robust, inclusive, and aligned with the charity's strategic ambitions.

Trustees' report (continued)
For the year ended 31 March 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Allergy UK is led by a Chief Executive Officer (CEO) who collaborates with the Board to achieve the organisation's strategic goals. The CEO possesses delegated authority over the Charity's resources and oversees its daily operations.

Following the resignation of former CEO Carla Jones in July 2023, Simone Miles—then Operations Director—stepped into the role of Interim CEO. In March 2024, Simone was formally appointed as CEO. Subsequently, Jon Rodriguez was appointed as Operations Director in May 2024, having previously served as Head of Fundraising. The Executive Team, comprising the CEO, Operations Director, Finance Business Manager, and Head of Clinical, brings together a breadth of expertise to guide the charity's operations and its trading subsidiary. Since the departure of the Senior HR Officer in August 2023, HR and Facilities responsibilities have been managed by the Operations Director through outsourced services, rather than through a direct replacement.

The Executive Team oversees the Operational Management Team, which is responsible for delivering services across clinical support, communications, endorsements, fundraising, and helpline operations.

d. Trustee Induction and Engagement

New Trustees are provided with a comprehensive recruitment pack that includes detailed information about the charity's work, the Memorandum and Articles of Association, the Charity Governance Code, a trustee role description, and the most recently published accounts. An induction period is arranged to help new Trustees familiarise themselves with Allergy UK's operations, including opportunities to visit the office and engage with staff online.

To strengthen engagement between Trustees and staff, all Trustees were invited to attend both the June 2024 and Christmas 2024 staff days, including the Staff Awards celebration. These events continue to foster a sense of shared purpose and connection across the organisation.

While a review of the Trustee induction process was planned for this year, it has been delayed due to limited HR capacity. This review remains a priority and will be revisited in the coming year to ensure our onboarding process continues to meet the needs of new Trustees and supports effective governance.

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.

f. Salary remuneration for staff

All salaries are benchmarked and reviewed each year. In May 2023 the Trustees received a proposal from the Executive team which was discussed and agreed to a pay increase of 3% for all eligible employees.

The British Allergy Foundation
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Trustees' report (continued)
For the year ended 31 March 2025

Structure, governance and management (continued)

g. Staff training and Development

Allergy UK remains committed to ensuring that all staff are equipped with the knowledge and skills necessary to support our mission. All employees complete mandatory training to comply with safeguarding and health and safety legislation. In 2024/25, this included online modules covering Health and Safety, Fire Safety Awareness, Equality, Diversity & Inclusion, and Cyber-Security.

In addition to compliance training, our clinical team continues to deliver in-house allergy education for all staff. This training provides a comprehensive overview of allergic disease, including the role of immunoglobulin E (IgE) in allergic reactions, and covers key conditions such as atopic eczema, allergic rhinitis, allergic asthma, food allergy, eye allergy, and anaphylaxis. Additional topics are included based on emerging needs and staff feedback.

To support leadership development, a new Strategic Leadership Framework was introduced in 2024 for the Leadership Team. This framework is designed to strengthen strategic thinking, decision-making, and team management across the organisation. All staff continue to receive annual appraisals and regular one-to-one meetings with their line managers, with training needs identified and incorporated into personal development plans. This ensures that both the charity and its trading subsidiary are supported by a skilled, knowledgeable, and motivated team.

h. Health Advisory Board

Allergy UK's Health Advisory Board (HAB) continues to play a vital role in guiding our clinical and strategic direction. Comprising over 20 expert members, the Board brings together a wealth of knowledge across allergy-related disciplines. In 2024, a formal review of the HAB was completed, led by a designated Trustee, the CEO, the Head of Clinical, and the Chair. As part of this process, two meetings were held during the year to assess the Board's composition, update its Terms of Reference, and identify any gaps in expertise that may require future recruitment.

We are pleased to welcome Gary Steifel as the new Chair of the Health Advisory Board, succeeding Professor Adam Fox. We extend our sincere thanks to Professor Fox for his longstanding leadership and continued support. The HAB remains a voluntary body, with members offering their time and expertise without financial remuneration. We are deeply grateful to all members for their invaluable contributions to Allergy UK's mission.

i. President and Vice-President

Professor P. Howarth, our esteemed President, is a founding member of our Charity. He served as a Professor of Allergy and Respiratory Medicine and held the position of Honorary Consultant Physician in Medicine at the University of Southampton. Renowned internationally, he has dedicated his career to advocating for the allergic community, including his previous roles as a Trustee and Ambassador for Allergy UK. We extend our heartfelt gratitude for his unwavering support over the past thirty years. Professor Howarth has now stepped down from his position, and Allergy UK is actively seeking a new president.

Currently we have no Vice-President, but recruitment to the post will be considered once a new President is found.

The British Allergy Foundation
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Trustees' report (continued)
For the year ended 31 March 2025

Looking Ahead: Plans for 2024–25

As we move into 2024–25, Allergy UK remains focused on delivering against our strategic priorities: Educate, Research, Innovate, and Influence & Advocate. Key plans for the year ahead include:

- **Expanding Clinical Services:** We will continue to grow our dietitian-led and nurse-led services, ensuring timely, accessible support for families and individuals across the UK.
- **Youth Engagement:** Building on the success of our Youth Forum, we will launch a second group for 13–17-year-olds and appoint a part-time Youth Officer to support both groups.
- **Education and Awareness:** We will deliver new masterclasses, update healthcare professional resources, and expand our Allergy Focus newsletter to support primary care teams.
- **Campaigning and Advocacy:** We will continue to influence national policy through our work with the National Allergy Strategy Group, the All-Party Parliamentary Group for Allergy, and our public awareness campaigns.
- **Income Diversification:** We will invest in new fundraising initiatives and business development within Allergy Research Limited (ARL), with a focus on lead generation and customer growth.
- **Digital and Data Development:** We will enhance our CRM system and digital platforms to improve user experience, data insight, and service delivery.
- **Governance and Leadership:** We will review our Trustee induction process, address identified skills gaps in fundraising and income generation, and embed our new Strategic Leadership Framework across the senior team.

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 . 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.

The British Allergy Foundation
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Trustees' report (continued)
For the year ended 31 March 2025

Disclosure of information to auditors

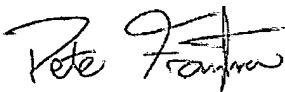
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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:



Mr P Frampton
Chair

Date: 29/9/2025

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 2025 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 2025 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.

The British Allergy Foundation
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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.

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

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 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.

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

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.

Kreston Reeves LLP

Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditor

Canterbury

Date: 30 September 2025

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

The British Allergy Foundation
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Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	108,503	95,065	203,568	103,486
Charitable activities	4	42,537	-	42,537	27,764
Other trading activities	5	963,355	-	963,355	1,136,222
Investments	6	17,939	-	17,939	19,143
Other income	7	-	-	-	113,688
Total income		1,132,334	95,065	1,227,399	1,400,303
Expenditure on:					
Raising funds	8	136,439	-	136,439	206,523
Charitable activities	9	987,805	142,384	1,130,189	1,198,174
Total expenditure		1,124,244	142,384	1,266,628	1,404,697
Net movement in funds		8,090	(47,319)	(39,229)	(4,394)
Reconciliation of funds:					
Total funds brought forward		900,419	62,517	962,936	967,330
Net movement in funds		8,090	(47,319)	(39,229)	(4,394)
Total funds carried forward		908,509	15,198	923,707	962,936

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

The notes on pages 30 to 56 form part of these financial statements.

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

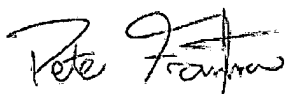
Consolidated balance sheet
As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	47,439	61,947
Tangible assets	15	15,847	17,260
Investments	16	14	14
		<u>63,300</u>	<u>79,221</u>
Current assets			
Stocks	17	3,935	2,252
Debtors	18	270,911	299,567
Investments	19	210,391	200,000
Cash at bank and in hand		694,628	667,900
		<u>1,179,865</u>	<u>1,169,719</u>
Creditors: amounts falling due within one year	20	(319,458)	(286,004)
Net current assets		<u>860,407</u>	<u>883,715</u>
Total net assets		<u>923,707</u>	<u>962,936</u>
Charity funds			
Restricted funds	21	15,198	62,517
Unrestricted funds	21	908,509	900,419
Total funds		<u>923,707</u>	<u>962,936</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:



Mr P Frampton
Chair

Date: 29/9/2025

The notes on pages 30 to 56 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 2025

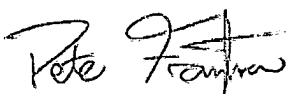
	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	45,987	61,947
Tangible assets	15	15,740	17,118
Investments	16	16	16
		<u>61,743</u>	<u>79,081</u>
Current assets			
Stocks	17	3,935	2,252
Debtors	18	206,345	79,976
Investments	19	210,391	200,000
Cash at bank and in hand		520,393	638,521
		<u>941,064</u>	<u>920,749</u>
Creditors: amounts falling due within one year	20	(100,281)	(58,075)
Net current assets		<u>840,783</u>	<u>862,674</u>
Total net assets		<u><u>902,526</u></u>	<u><u>941,755</u></u>
Charity funds			
Restricted funds	21	-	62,517
Unrestricted funds	21	902,526	879,238
Total funds		<u><u>902,526</u></u>	<u><u>941,755</u></u>

The Charity's net movement in funds for the year was £(39,229) (2024 - £6,969).

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:



Mr P Frampton

Chair

Date: 29/9/2025

The notes on pages 30 to 56 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 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	24	24,765	(115,024)
Cash flows from investing activities			
Interest received		17,939	19,143
Purchase of intangible assets		(2,304)	(2,700)
Purchase of tangible fixed assets		(3,281)	(16,664)
Decrease/(increase) in short term deposit accounts		(10,391)	262,249
Net cash provided by investing activities		1,963	262,028
Change in cash and cash equivalents in the year		26,728	147,004
Cash and cash equivalents at the beginning of the year		667,900	520,896
Cash and cash equivalents at the end of the year	25	694,628	667,900

The notes on pages 30 to 56 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 2025

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 London House Business Centre, Thames Road, Crayford, Dartford, England, DA1 4SL.

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 2025

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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

Allocation to support costs

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

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.

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 £1,000 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
CRM Development costs	- 10 % straight line

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 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, on a reducing balance basis. All new fixed assets purchased in 2023/24 and subsequently are depreciated on a straight-line basis.

Depreciation is provided on the following basis:

Furniture and fittings	- 25% reducing balance
Computer & office equipment	- 25% reducing balance

2. Accounting policies (continued)

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.

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.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

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.

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.

The British Allergy Foundation
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	43,758	-	43,758
Legacies	8,242	-	8,242
Grants	56,503	95,065	151,568
	108,503	95,065	203,568

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	48,286	-	48,286
Legacies	53	-	53
Grants	3,504	51,643	55,147
	51,843	51,643	103,486

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sale of translation cards	41,704	41,704	26,430
Fees received	833	833	1,334
	42,537	42,537	27,764

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	12,390	12,390	13,550

Income from trading subsidiary

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Seal of approval	145,213	145,213	220,453
Renewals	566,386	566,386	675,103
Allergy Friendly Products	75,098	75,098	85,333
Corporate partners	159,368	159,368	137,383
Alerts	4,900	4,900	4,400
	950,965	950,965	1,122,672

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	17,939	17,939	19,143

7. Other incoming resources

	Total funds 2025 £	Total funds 2024 £
Other income	-	113,688

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs	7,127	7,127	4,733
Professional fees	5,144	5,144	4,722
	<u>12,271</u>	<u>12,271</u>	<u>9,455</u>

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising expenses	34,431	34,431	16,558

Expenditure on trading subsidiary

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Cost of sales	103,905	103,905	180,510
Administration expenses	(14,168)	(14,168)	-

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Charitable activities	987,805	142,384	1,130,189

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities	1,102,991	95,183	1,198,174

10. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable activities	894,045	236,144	1,130,189

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	942,299	255,875	1,198,174

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	824,241	830,146
Communications	51,627	91,208
Other direct costs	18,177	20,945
	894,045	942,299

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Premises	71,571	90,589
Communications	866	284
Legal & professional	35,209	5,770
General office expenses	87,295	94,103
Depreciation, amortisation & impairment	21,339	38,541
Financial charges	7,614	9,238
Governance costs	12,250	17,350
	236,144	255,875

11. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £14,660 (2024 - £13,700), and remuneration in relation to the preparation of the financial statements and corporation tax returns of £3,790 (2024 - £3,545).

12. Staff costs

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Wages and salaries	733,564	740,962	733,564	740,962
Social security costs	68,580	69,231	68,580	69,231
Contribution to defined contribution pension schemes	22,097	19,953	22,097	19,953
	824,241	830,146	824,241	830,146

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

	Group 2025 No.	Group 2024 No.	Charity 2025 No.	Charity 2024 No.
Headcount	22	23	22	23

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

12. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

	Group 2025 No.	Group 2024 No.	Charity 2025 No.	Charity 2024 No.
Charitable activities	19	19	19	19
Generating funds	3	3	3	3
	22	22	22	22

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

	Group 2025 No.	Group 2024 No.
In the band £70,001 - £80,000	1	1

The charity considers its key management personnel to be the Chief Executive Officer. The total employee benefits of the key management personnel were £87,720 (2024: £135,833).

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £4,391 were reimbursed or paid directly to 5 Trustees of the charity and Directors of its wholly owned subsidiary (2024 - £4,690 to 6 Trustees and Directors). These related to travel and hotel costs to attend Board meetings.

14. Intangible assets

Group

	Patents £	Develop- ment £	Computer software £	Total £
Cost				
At 1 April 2024	77,631	-	144,644	222,275
Additions	720	1,584	-	2,304
At 31 March 2025	<u>78,351</u>	<u>1,584</u>	<u>144,644</u>	<u>224,579</u>
Amortisation				
At 1 April 2024	70,020	-	90,308	160,328
Charge for the year	2,216	132	14,464	16,812
At 31 March 2025	<u>72,236</u>	<u>132</u>	<u>104,772</u>	<u>177,140</u>
Net book value				
At 31 March 2025	<u>6,115</u>	<u>1,452</u>	<u>39,872</u>	<u>47,439</u>
At 31 March 2024	<u>7,611</u>	<u>-</u>	<u>54,336</u>	<u>61,947</u>

The British Allergy Foundation
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

14. Intangible assets (continued)

Charity

	Patents £	Computer software £	Total £
Cost			
At 1 April 2024	77,631	144,644	222,275
Additions	720	-	720
At 31 March 2025	<u>78,351</u>	<u>144,644</u>	<u>222,995</u>
Amortisation			
At 1 April 2024	70,020	90,308	160,328
Charge for the year	2,216	14,464	16,680
At 31 March 2025	<u>72,236</u>	<u>104,772</u>	<u>177,008</u>
Net book value			
At 31 March 2025	<u>6,115</u>	<u>39,872</u>	<u>45,987</u>
At 31 March 2024	<u>7,611</u>	<u>54,336</u>	<u>61,947</u>

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

15. Tangible fixed assets

Group

	Furniture & fittings £	Computer & office equipment £	Total £
Cost or valuation			
At 1 April 2024	14,619	38,726	53,345
Additions	-	3,281	3,281
At 31 March 2025	14,619	42,007	56,626
Depreciation			
At 1 April 2024	2,478	33,607	36,085
Charge for the year	2,558	2,136	4,694
At 31 March 2025	5,036	35,743	40,779
Net book value			
At 31 March 2025	9,583	6,264	15,847
At 31 March 2024	12,141	5,119	17,260

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

15. Tangible fixed assets (continued)

Charity

	Furniture & fittings £	Computer & office equipment £	Total £
Cost or valuation			
At 1 April 2024	14,619	36,063	50,682
Additions	-	3,281	3,281
At 31 March 2025	14,619	39,344	53,963
Depreciation			
At 1 April 2024	2,478	31,086	33,564
Charge for the year	2,558	2,101	4,659
At 31 March 2025	5,036	33,187	38,223
Net book value			
At 31 March 2025	9,583	6,157	15,740
At 31 March 2024	12,141	4,977	17,118

The British Allergy Foundation
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

16. Fixed asset investments

	Investments in subsidiary companies £
Group	
Cost or valuation	
At 1 April 2024	14
At 31 March 2025	<u>14</u>
	<u><u>14</u></u>
Charity	
Cost or valuation	
At 1 April 2024	16
At 31 March 2025	<u>16</u>
	<u><u>16</u></u>

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

16. Fixed asset investments (continued)

Principal subsidiaries

The following were subsidiary undertakings of the Charity:

Names	Company number	Registered office or principal place of business	Class of shares	Holding Included in consolidation
Allergy Research Ltd	03550847	London House Business Centre, Thames Road, Crayford, Dartford, England, DA1 4SL	Ordinary	100% Yes
Allergy UK Ltd (Dormant)	06302734	London House Business Centre, Thames Road, Crayford, Dartford, England, DA1 4SL	Ordinary	100% Yes
Allergy Aware Scheme Ltd (Dormant)	06300759	London House Business Centre, Thames Road, Crayford, Dartford, England, DA1 4SL	Ordinary	100% Yes
Allergy England Ltd (Dormant)	08494679	London House Business Centre, Thames Road, Crayford, Dartford, England, DA1 4SL	Ordinary	100% Yes
Allergy Scotland Ltd (Dormant)	SC447980	272 Bath Street, Glasgow, G2 4JR	Ordinary	100% No
Allergy Europe Ltd (Dormant)	08695950	London House Business Centre, Thames Road, Crayford, Dartford, England, DA1 4SL	Ordinary	100% Yes
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

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Net assets £
Allergy Research Ltd	952,114	(952,114)	21,183
Allergy UK Ltd (Dormant)	-	-	2
Allergy Aware Scheme Ltd (Dormant)	-	-	2

The British Allergy Foundation	-	-	2
Allergy Scotland Ltd (Dormant)	-	-	2
(A company limited by guarantee)	-	-	2
Allergy Europe Ltd (Dormant)	-	-	2
Allergy Northern Ireland Ltd (Dormant)	-	-	2
Allergy Wales Ltd (Dormant)	-	-	2

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

17. Stocks

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Goods for resale	3,935	2,252	3,935	2,252

18. Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Due within one year				
Trade debtors	206,681	257,371	1,414	350
Amounts owed by group undertakings	-	-	140,701	37,430
Other debtors	8,910	5,580	8,910	5,580
Prepayments and accrued income	55,320	36,616	55,320	36,616
	270,911	299,567	206,345	79,976

19. Current asset investments

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Short term deposits	210,391	200,000	210,391	200,000

The British Allergy Foundation
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Notes to the financial statements
For the year ended 31 March 2025

20. Creditors: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade creditors	44,148	30,409	33,155	10,353
Other taxation and social security	37,833	23,152	18,686	21,387
Other creditors	6,284	1,677	6,284	1,677
Accruals and deferred income	231,193	230,766	42,156	24,658
	319,458	286,004	100,281	58,075
	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Deferred income at 1 April 2024	124,317	194,024	12,500	12,500
Resources deferred during the year	121,254	124,317	30,000	12,500
Amounts released from previous periods	(124,317)	(194,024)	(12,500)	(12,500)
Deferred income at 31 March 2025	121,254	124,317	30,000	12,500

The British Allergy Foundation
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

21. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	17,118	-	(4,659)	3,281	15,740
Contingency Fund	466,220	-	-	-	466,220
Public Affairs Campaign Reserve	16,395	-	-	-	16,395
Digital Media Reserve	6,455	-	-	-	6,455
	506,188	-	(4,659)	3,281	504,810
	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
General funds					
General Free Reserve	373,050	1,132,334	(1,119,585)	(3,281)	382,518
Allergy Research Limited	21,181	-	-	-	21,181
	394,231	1,132,334	(1,119,585)	(3,281)	403,699
Total Unrestricted funds	900,419	1,132,334	(1,124,244)	-	908,509

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Notes to the financial statements
For the year ended 31 March 2025

21. Statement of funds (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Restricted funds					
Novartis	1,408	-	(1,408)	-	-
Nutricia	24,186	-	(24,186)	-	-
Pfizer	9,466	-	(9,466)	-	-
Garfield Weston	25,000	12,500	(25,000)	-	12,500
IADPO	2,457	1,843	(4,300)	-	-
Big Lottery	-	55,524	(55,524)	-	-
Abbvie	-	5,000	(5,000)	-	-
ALK	-	2,500	(2,500)	-	-
Leo Pharma	-	15,000	(15,000)	-	-
Welcome Home Bursary	-	2,698	-	-	2,698
	62,517	95,065	(142,384)	-	15,198
Total of funds	962,936	1,227,399	(1,266,628)	-	923,707

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21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	17,037	-	(5,219)	5,300	17,118
Contingency Fund	466,220	-	-	-	466,220
Public Affairs Campaign Reserve	16,395	-	-	-	16,395
Digital Media Reserve	6,455	-	-	-	6,455
	<u>506,107</u>	<u>-</u>	<u>(5,219)</u>	<u>5,300</u>	<u>506,188</u>
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds					
General Free Reserve	333,985	1,348,660	(1,304,295)	(5,300)	373,050
Allergy Research Limited	21,181	-	-	-	21,181
	<u>355,166</u>	<u>1,348,660</u>	<u>(1,304,295)</u>	<u>(5,300)</u>	<u>394,231</u>
Total Unrestricted funds	<u>861,273</u>	<u>1,348,660</u>	<u>(1,309,514)</u>	<u>-</u>	<u>900,419</u>

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Notes to the financial statements
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21. Statement of funds (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Restricted funds					
Novartis	420	-	(420)	-	-
IADPO	1,408	-	-	-	1,408
Abbvie	77,583	-	(77,583)	-	-
ALK	4,680	24,186	(4,680)	-	24,186
Leo Pharma	9,466	-	-	-	9,466
Garfield Weston	12,500	25,000	(12,500)	-	25,000
IADPO	-	2,457	-	-	2,457
	<u>106,057</u>	<u>51,643</u>	<u>(95,183)</u>	<u>-</u>	<u>62,517</u>
Total of funds	<u>967,330</u>	<u>1,400,303</u>	<u>(1,404,697)</u>	<u>-</u>	<u>962,936</u>

Novartis provided grant funding to create resources for people living with CSU in an e-booklet and a video. The resources aimed to provide an understandable information to help them with their engagement with a GP.

Nutricia provided sponsorship funding for the dietitian service that offer dietetic support for the under 5 year olds.

Pfizer fund is for producing a booklet on skin to skin, leaflet on Atopic Eczema and a leaflet on Eczema blood monitoring.

Garfield Weston is to help fund the operation of the Allergy helpline and dieticians.

IADPO is for Back to Basics Masterclasses.

Big Lottery fund is a grant provided by The National Lottery which will support increasing the reach of the Allergy helpline and the charity's patient services over a 3-year period.

Abbvie funding is for the It's Time Skin Campaign.

ALK is for AAI expiry date work undertaken with Anaphylaxis UK.

Leo Pharma is for corporate membership.

Welcome Home Bursary is to provide equipment to indoor allergy sufferers.

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Notes to the financial statements
For the year ended 31 March 2025

22. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	506,188	-	(4,659)	3,281	504,810
General funds	394,231	1,132,334	(1,119,585)	(3,281)	403,699
Restricted funds	62,517	95,065	(142,384)	-	15,198
	<u>962,936</u>	<u>1,227,399</u>	<u>(1,266,628)</u>	<u>-</u>	<u>923,707</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	506,107	-	(5,219)	5,300	506,188
General funds	355,166	1,348,660	(1,304,295)	(5,300)	394,231
Restricted funds	106,057	51,643	(95,183)	-	62,517
	<u>967,330</u>	<u>1,400,303</u>	<u>(1,404,697)</u>	<u>-</u>	<u>962,936</u>

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Notes to the financial statements
For the year ended 31 March 2025

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	15,847	-	15,847
Intangible fixed assets	47,439	-	47,439
Fixed asset investments	14	-	14
Current assets	1,181,943	15,198	1,197,141
Creditors due within one year	(336,734)	-	(336,734)
Total	908,509	15,198	923,707

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	17,260	-	17,260
Intangible fixed assets	61,947	-	61,947
Fixed asset investments	14	-	14
Current assets	1,107,202	62,517	1,169,719
Creditors due within one year	(286,004)	-	(286,004)
Total	900,419	62,517	962,936

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Notes to the financial statements
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24. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	Group 2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(39,229)	(4,394)
Adjustments for:		
Depreciation charges	4,694	5,267
Amortisation charges	16,811	18,274
Interest received	(17,939)	(19,143)
(Profit)/ loss on disposal of fixed assets	-	11,363
Increase in stocks	(1,683)	(1,291)
Decrease/(increase) in debtors	11,381	(54,937)
Increase/(decrease) in creditors	50,730	(85,163)
Impairment charges	-	15,000
Net cash provided by/(used in) operating activities	24,765	(115,024)

25. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	694,628	667,900
Total cash and cash equivalents	694,628	667,900

26. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	667,900	26,728	694,628
Liquid investments	200,000	10,391	210,391
	867,900	37,119	905,019

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27. 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 £22,097 (2024 - £19,953). At the balance sheet date £4,286 was recognised as a liability owed to the scheme (2024 - £Nil).

28. Operating lease commitments

At 31 March 2025 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Not later than 1 year	69,596	69,485	69,596	69,485
Later than 1 year and not later than 5 years	219,913	219,544	219,913	219,544
	<u>289,509</u>	<u>289,029</u>	<u>289,509</u>	<u>289,029</u>

29. Related party transactions

The charity has not entered into any related party transaction during the year (2024: £Nil), nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025 (2024: £Nil).

30. Controlling party

There is no ultimate controlling party.