

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LTD

England & Wales · Charity number 1165307

Details

Other names ATOPIC DERMATITIS RELIEF LTD, KUMI URI

Status Registered

Legal form Charitable company

Company number [09400769](#)

Registered 2016-01-25

Register [View on the Charity Commission register](#)

Contact

Address 764b Finchley Road
London
NW11 7TH

Phone 02084585050

Email MoishS@aol.com

Activities

Objects: TO ASSIST IN THE TREATMENT AND CARE OF CHILDREN SUFFERING FROM ATOPIC DERMATITIS AND OTHER SIMILAR SKIN DISEASES, AND THE SUPPORT OF THE FAMILIES OF SUCH CHILDREN, BY: A) PROVIDING FUNDING FOR EQUIPMENT AND/OR OTHER ITEMS WHICH COULD HELP TO ALLEVIATE SUCH CHILDREN'S SYMPTOM; B) OPERATING A SIGNPOSTING SERVICE TO RELEVANT HEALTHCARE BODIES, PROFESSIONALS AND TREATMENTS AND TO OTHER SUPPORT/ INFORMATION WHICH COULD BENEFIT SUCH CHILDREN AND/OR THEIR FAMILIES; AND C) PROVIDING FUNDING TO SUPPORT RESIDENTIAL CAMPS FOR CHILDREN SUFFERING FROM SAID CONDITIONS WHICH OFFERS ACCESS TO MEDICAL TREATMENT AND TO ACTIVITIES DESIGNED TO HELP ALLEVIATE SUCH CHILDREN'S SUFFERING WITHIN A SECURE ENVIRONMENT.

Activities: The charity's objects are to assist in the treatment and care of children suffering from atopic dermatitis and other similar skin diseases, and the support of the families of such children.

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Barnet
- Bury
- Gateshead
- Hackney
- Haringey
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£71,651	£54,437	-	-
2024-01-31	£39,522	£40,141	-	-
2023-01-31	£48,630	£47,631	-	-
2022-01-31	£49,121	£47,958	-	-
2021-01-31	£18,612	£21,023	-	-

Trustees

Name	Role	Appointed
Joseph STERNLIGHT	Chair	2015-01-22
Aaron Deblinger		2026-03-30
IAN WEISSBRAUN		2015-10-21

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LTD

England & Wales - Charity number 1165307

Accounts

COMPANY REGISTRATION NUMBER: 09400769
CHARITY REGISTRATION NUMBER: 1165307

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 January 2025

COHEN ARNOLD
Chartered Accountant
New Burlington House
1075 Finchley Road
London
NW11 0PU

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2025

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Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd	
Charity registration number	1165307	
Company registration number	09400769	
Principal office and registered office	New Burlington House 1075 Finchley Road London NW11 0PU	
The Trustees	Mr I Weissbraun Mr A J Adler Mr J I Sternlight Mr M Sternlight	(Appointed 30 January 2025) (Resigned 30 January 2025)
Company secretary	Mr J I Sternlight	
Independent examiner	Aquib Akhtar FCCA Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity is an incorporated entity limited by guarantee and established on 22nd January 2015.

Governance and management

The Articles of association provide for a minimum of three and a maximum of ten trustees. Were there a requirement for new trustees, these would be identified and appointed by the remaining trustees.

Risk management

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

OBJECTIVES AND ACTIVITIES

Charitable objects

The charity's objectives are to assist in the treatment and care of children suffering from atopic dermatitis and other similar skin diseases, and the support of the families of such children.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit by reviewing the Trust's aims and objectives and in planning future activities and setting the award making policy for the year. Currently the charity operates in various regions of the UK and has plans to expand its operations in future years

Grant making policy

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

The trustees are approached for donations by a wide variety of charitable institutions operating all over England. The trustees consider all requests which they receive and make donations based on the level of funds available.

ACHIEVEMENTS AND PERFORMANCE

Review of activities

During the year Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd ran various media campaigns along with holding a Fundraising Barbecue in London, to raise awareness of their work and to solicit funds for the Charity. A Fundraising Reception was also held in the town of Gateshead, again, spreading awareness and soliciting much needed funds for the Charity.

We were, once again, able to provide funding to Freunde Kumi Uri for the running of Summer Camp that took place in Davos, Switzerland, which was very well attended. The children and their families benefited greatly from the unique climate of Davos. They also received, through the Camp, advice on lifestyle changes including diet etc. in order to sustain the improvements they experienced during their stay.

FINANCIAL REVIEW

The trustees consider the position of the charity to be satisfactory.

The charity's financial statements show a net surplus of £17,214 (2024: deficit of £619) and total deficit in reserves of £5,192 (2024: £22,406). Voluntary income during the year amounted to £71,651. Total resources expended were £54,437.

The financial results of the charity's activities for the period to 31 January 2025 are fully reflected in the attached financial statements together with the notes thereon.

Reserves policy

The charity attempts to maintain sufficient reserves to meet the ever increasing demands on its funds from various charitable organisations.

PLANS FOR FUTURE PERIODS

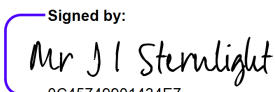
The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2025

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 November 2025 and signed on behalf of the board of trustees by:

Signed by:

0C45749901434E7
Mr J I Sternlight
Director

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd

Year ended 31 January 2025

I report to the trustees on my examination of the financial statements of Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd ('the charity') for the year ended 31 January 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:


Aquib Akhtar FCCA

Cohen Arnold
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

28 November 2025

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 January 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	71,651	71,651	39,522
Total income		<u>71,651</u>	<u>71,651</u>	<u>39,522</u>
Expenditure				
Expenditure on charitable activities	6	(54,437)	(54,437)	(40,141)
Total expenditure		<u>(54,437)</u>	<u>(54,437)</u>	<u>(40,141)</u>
Net income/(expenditure) and net movement in funds		<u>17,214</u>	<u>17,214</u>	<u>(619)</u>
Reconciliation of funds				
Total funds brought forward		(22,406)	(22,406)	(21,787)
Total funds carried forward		<u>(5,192)</u>	<u>(5,192)</u>	<u>(22,406)</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd
Company Limited by Guarantee
Statement of Financial Position
31 January 2025

	Note	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		1,008		834	
Creditors: amounts falling due within one year					
	9	<u>(1,200)</u>		<u>(3,240)</u>	
Net current liabilities			<u>(192)</u>		<u>(2,406)</u>
Total assets less current liabilities			<u>(192)</u>		<u>(2,406)</u>
Creditors: amounts falling due after more than one year					
	10		<u>(5,000)</u>		<u>(20,000)</u>
Net liabilities			<u>(5,192)</u>		<u>(22,406)</u>
Funds of the charity					
Unrestricted funds			<u>(5,192)</u>		<u>(22,406)</u>
Total charity funds	11		<u>(5,192)</u>		<u>(22,406)</u>

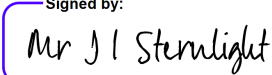
For the year ending 31 January 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2025, and are signed on behalf of the board by:

Signed by:

QC45749901434E7...
 Mr J I Sternlight
 Director

The notes on pages 7 to 10 form part of these financial statements.

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd**Company Limited by Guarantee****Notes to the Financial Statements****Year ended 31 January 2025**

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchely Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies**Basis of preparation**

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited 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.

Going concern

The charity has net current liabilities of £192, but a positive cash balance. The deficit is due to amounts loaned to the charity and owed at the reporting date. The trustees maintain strict control over its cash management and will ensure that this deficit is covered by incoming resources before further expenditure is made. Consequently the trustees believe that it is appropriate to prepare these financial statements on a going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of unconditional entitlement to the gift, receipt is probable and its amount can be measured reliably. Donations represent voluntary amounts received during the year.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	<u>71,651</u>	<u>71,651</u>	<u>39,522</u>	<u>39,522</u>

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2025

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	51,757	–	51,757	30,835
Governance costs	–	2,680	2,680	9,306
	<u>51,757</u>	<u>2,680</u>	<u>54,437</u>	<u>40,141</u>

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,440	1,440
	<u>1,440</u>	<u>1,440</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,200	3,240
	<u>1,200</u>	<u>3,240</u>

10. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Other creditors	5,000	20,000
	<u>5,000</u>	<u>20,000</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 February 2024 £	Income £	Expenditure £	At 31 January 2025 £
General funds	(22,406)	<u>71,651</u>	<u>(54,437)</u>	<u>(5,192)</u>
	At 1 February 2023 £	Income £	Expenditure £	At 31 January 2024 £
General funds	(21,787)	<u>39,522</u>	<u>(40,141)</u>	<u>(22,406)</u>

Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd**Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 January 2025****12. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds
	£	£
Current assets	1,008	1,008
Creditors less than 1 year	(1,200)	(1,200)
Creditors greater than 1 year	(5,000)	(5,000)
Net liabilities	<u>(5,192)</u>	<u>(5,192)</u>
	Unrestricted Funds	Total Funds
	£	£
Current assets	834	834
Creditors less than 1 year	(3,240)	(3,240)
Creditors greater than 1 year	(20,000)	(20,000)
Net liabilities	<u>(22,406)</u>	<u>(22,406)</u>

13. Related parties

Other creditors due after more than one year represents an amount of £5,000 due to a charity which has a Trustee in common with this charity.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LTD

England & Wales - Charity number 1165307

Accounts

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

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ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2024**

Trustees Anthony Joseph Adler
 Moshe Sternlight
 Ian Weissbraun

**Company registered
number** 09400769

**Charity registered
number** 1165307

Registered office Devonshire House
 582 Honeypot Lane,
 Stanmore
 HA7 1JS

**Principal operating
office** 1117E Finchley Road
 London
 NW11 0QB

Accountants Simia Wall LLP
 Chartered Accountants
 Devonshire House
 582 Honeypot Lane,
 Stanmore
 HA7 1JS

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees present their annual report together with the financial statements of the Atopic Dermatitis Relief (Trading as Kumi Uri) Limited for the year 1 February 2023 to 31 January 2024. 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).

Objectives and activities

a. Policies and objectives

The charity's objectives are to assist in the treatment and care of children suffering from atopic dermatitis and other similar skin diseases, and the support of the families of such children.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit by reviewing the Trust's aims and objectives and in planning future activities and setting the award making policy for the year. Currently the charity operates in various regions of the UK and has plans to expand its operations in future years.

Achievements and performance

a. Review of activities

During the year Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd ran various media campaigns along with holding a Fundraising Barbeque in London, to raise awareness of their work and to solicit funds for the Charity. A Fundraising Reception was also held in the town of Gateshead, again, spreading awareness and soliciting much needed funds for the Charity.

We were, once again, able to run our Flagship Summer Camp, in Davos, Switzerland, which was very well attended. The children and their families benefited greatly from the unique climate of Davos. They also received, through the Camp, advice on lifestyle changes including diet etc. in order to sustain the improvements they experienced during their stay.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company 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 Trustees have established a reserves policy to not take on any commitment without the available resources.

c. Financial position

During the year the Trust's income amounted to £39,522 (2023:£48,630), and expenditure amounted to £40,141 (2023: £47,631). This resulted in net outgoing resources of £619 (2023: net incoming resources of £999).

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

Structure, governance and management

a. Constitution

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2015.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on

and signed on their behalf by:

Moshe Sternlight
Trustee

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

Independent Examiner's Report to the Trustees of Atopic Dermatitis Relief (Trading as Kumi Uri) Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2024.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Isabella Segal

Simia Wall LLP
Chartered Accountants
Devonshire House,
582 Honeypot Lane,
Stanmore
HA7 1JS

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	39,522	39,522	48,630
Total income		39,522	39,522	48,630
Expenditure on:				
Raising funds	4	6,965	6,965	2,945
Charitable activities		33,176	33,176	44,686
Total expenditure		40,141	40,141	47,631
Net movement in funds		(619)	(619)	999
Reconciliation of funds:				
Total funds brought forward		(21,787)	(21,787)	(22,786)
Net movement in funds		(619)	(619)	999
Total funds carried forward		(22,406)	(22,406)	(21,787)

The notes on pages 7 to 11 form part of these financial statements.

REGISTERED NUMBER: 09400769

**BALANCE SHEET
AS AT 31 JANUARY 2024**

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		834	1,453
		<u>834</u>	<u>1,453</u>
Creditors: amounts falling due within one year	8	(3,240)	(3,240)
		<u>(2,406)</u>	<u>(1,787)</u>
Net current liabilities			
Creditors: amounts falling due after more than one year	9	(20,000)	(20,000)
		<u>(22,406)</u>	<u>(21,787)</u>
Net liabilities excluding pension asset			
		<u>(22,406)</u>	<u>(21,787)</u>
Net liabilities		<u>(22,406)</u>	<u>(21,787)</u>
Charity funds			
Unrestricted funds	10	(22,406)	(21,787)
		<u>(22,406)</u>	<u>(21,787)</u>
Total deficit		<u>(22,406)</u>	<u>(21,787)</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 on and signed on their behalf by:

Moshe Sternlight
Trustee

The notes on pages 7 to 11 form part of these financial statements.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

1. General information

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited is a company limited by guarantee registered in England and Wales. The address of its registered office is Devonshire House, 582 Honeypot Lane, Stanmore HA7 1JS.

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.

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2.3 Going concern

The charity has net current liabilities of £2,406, but a positive cash balance. The deficit is due to amounts loaned to the charity and owed at the reporting date. The trustees maintain strict control over its cash management and will ensure that this deficit is covered by incoming resources before further expenditure is made. Consequently the trustees believe that it is appropriate to prepare these financial statements on a going concern basis.

2.4 Income

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

2. Accounting policies (continued)

2.5 Expenditure (continued)

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.6 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.

2.7 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 company anticipates it will pay to settle the debt.

2.8 Financial instruments

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

2.9 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10 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 Company and which have not been designated for other purposes.

2.11 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the use of judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There have been no judgements in applying accounting policies in the year.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

3. Income from donations

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	39,522	39,522	48,630
Total 2023	<u>48,630</u>	<u>48,630</u>	

4. Expenditure on raising funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising expenses	6,965	6,965	2,945
Total 2023	<u>2,945</u>	<u>2,945</u>	

5. Analysis of expenditure by activities

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs	30,835	2,341	33,176	44,686
Total 2023	<u>42,655</u>	<u>2,031</u>	<u>44,686</u>	

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Accountancy	2113	1753
Bank charges	27	42
General office expenses	201	196
Legal & professional	-	40
	2,341	2,031

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Company's independent examiner in respect of:		
Other services	1,440	1,440
	1,440	1,440

7. Staff costs

The company has no employees other than the Trustees, who did not receive any remuneration or other benefits (2023: £NIL).

No employee received remuneration amounting to more than £60,000 in either year.

8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,240	3,240
	3,240	3,240

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

9. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Other creditors	20,000	20,000
	20,000	20,000

10. Statement of funds

Statement of funds - current year

	Balance at 1 February 2023 £	Income £	Expenditure £	Balance at 31 January 2024 £
Unrestricted funds				
General Funds - all funds	(21,787)	39,522	(40,141)	(22,406)
	(21,787)	39,522	(40,141)	(22,406)

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LTD

England & Wales - Charity number 1165307

Accounts

Registered number: 09400769
Charity number: 1165307

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

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ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2023**

Trustees	Anthony Joseph Adler Moshe Sternlight Ian Weissbraun
Company registered number	09400769
Charity registered number	1165307
Registered office	Devonshire House, 582 Honeypot Lane, Stanmore HA7 1JS
Principal operating office	1117E Finchley Road London NW11 0QB
Accountants	Simia Wall LLP Chartered Accountants Devonshire House, 582 Honeypot Lane, Stanmore HA7 1JS

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2023

The Trustees present their annual report together with the financial statements of the Atopic Dermatitis Relief (Trading as Kumi Uri) Limited for the year 1 February 2022 to 31 January 2023. 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).

Objectives and activities

a. Policies and objectives

The charity's objectives are to assist in the treatment and care of children suffering from atopic dermatitis and other similar skin diseases, and the support of the families of such children.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit by reviewing the Trust's aims and objectives and in planning future activities and setting the award making policy for the year. Currently the charity operates in various regions of the UK and has plans to expand its operations in future years.

Achievements and performance

a. Review of activities

During the year Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd ran various media campaigns along with holding a Fundraising Barbeque in London, to raise awareness of their work and to solicit funds for the Charity. A Fundraising Reception was also held in the town of Gateshead, again, spreading awareness and soliciting much needed funds for the Charity.

We were, once again, able to run our Flagship Summer Camp, in Davos, Switzerland, which was very well attended. The children and their families benefited greatly from the unique climate of Davos. They also received, through the Camp, advice on lifestyle changes including diet etc. in order to sustain the improvements they experienced during their stay.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company 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 Trustees have established a reserves policy to not take on any commitment without the available resources.

c. Financial position

During the year the Trust's income amounted to £48,630 (2022: £49,121), and expenditure amounted to £47,631 (2022: £47,598). This resulted in net incoming resources of £999 (2022: net incoming resources of £1,163).

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2023

Structure, governance and management

a. Constitution

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2015.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 08/01/2024 and signed on their behalf by:


Moshe Sternlight
Trustee

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2023

Independent Examiner's Report to the Trustees of Atopic Dermatitis Relief (Trading as Kumi Uri) Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2023.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Isabella Segal

Signed:

Dated: 08/01/2024

Isabella Segal

Simia Wall LLP
Chartered Accountants
Devonshire House,
582 Honeypot Lane,
Stanmore
HA7 1JS

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	48,630	48,630	49,121
Total income		<u>48,630</u>	<u>48,630</u>	<u>49,121</u>
Expenditure on:				
Raising funds	4	2,945	2,945	5,800
Charitable activities		44,686	44,686	42,158
Total expenditure		<u>47,631</u>	<u>47,631</u>	<u>47,958</u>
Net movement in funds		<u>999</u>	<u>999</u>	<u>1,163</u>
Reconciliation of funds:				
Total funds brought forward		(22,786)	(22,786)	(23,949)
Net movement in funds		999	999	1,163
Total funds carried forward		<u>(21,787)</u>	<u>(21,787)</u>	<u>(22,786)</u>

The notes on pages 7 to 11 form part of these financial statements.

REGISTERED NUMBER: 09400769

**BALANCE SHEET
AS AT 31 JANUARY 2023**

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		1,453	814
		<u>1,453</u>	<u>814</u>
Creditors: amounts falling due within one year	8	(3,240)	(3,600)
Net current liabilities		<u>(1,787)</u>	<u>(2,786)</u>
Creditors: amounts falling due after more than one year	9	(20,000)	(20,000)
Net liabilities excluding pension asset		<u>(21,787)</u>	<u>(22,786)</u>
Net liabilities		<u>(21,787)</u>	<u>(22,786)</u>
Charity funds			
Unrestricted funds	10	(21,787)	(22,786)
Total deficit		<u>(21,787)</u>	<u>(22,786)</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 on
and signed on their behalf by:

08/01/2024



Moshe Sternlight
Trustee

The notes on pages 7 to 11 form part of these financial statements.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

1. General information

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited is a company limited by guarantee registered in England and Wales. The address of its registered office is Devonshire House, 582 Honeypot Lane, Stanmore HA7 1JS.

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.

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2.3 Going concern

The charity has net current liabilities of £1,787, but a positive cash balance. The deficit is due to amounts loaned to the charity and owed at the reporting date. The trustees maintain strict control over its cash management and will ensure that this deficit is covered by incoming resources before further expenditure is made. Consequently the trustees believe that it is appropriate to prepare these financial statements on a going concern basis.

2.4 Income

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

2. Accounting policies (continued)

2.5 Expenditure (continued)

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.6 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.

2.7 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 company anticipates it will pay to settle the debt.

2.8 Financial instruments

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

2.9 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10 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 Company and which have not been designated for other purposes.

2.11 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the use of judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There have been no judgements in applying accounting policies in the year.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

3. Income from donations

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	48,630	48,630	49,121
Total 2022	<u>49,121</u>	<u>49,121</u>	

4. Expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising expenses	2,945	2,945	5,800
Total 2022	<u>5,800</u>	<u>5,800</u>	

5. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs	42,655	2,031	44,686	42,158
Total 2022	<u>39,800</u>	<u>2,358</u>	<u>42,158</u>	

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Accountancy	1753	1,800
Bank charges	42	51
General office expenses	196	289
Travel & accommodation	-	119
Entertaining	-	19
Legal & professional	40	80
	<u>2,031</u>	<u>2,358</u>

6. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner in respect of:		
Other services	1,440	1,800
	<u>1,440</u>	<u>1,800</u>

7. Staff costs

The company has no employees other than the Trustees, who did not receive any remuneration or other benefits (2022: £NIL).

No employee received remuneration amounting to more than £60,000 in either year.

8. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,240	3,600
	<u>3,240</u>	<u>3,600</u>

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

9. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	20,000	20,000

10. Statement of funds

Statement of funds - current year

	Balance at 1 February 2022 £	Income £	Expenditure £	Balance at 31 January 2023 £
Unrestricted funds				
General Funds - all funds	(22,786)	48,630	(47,631)	(21,787)

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LTD

England & Wales - Charity number 1165307

Accounts

Registered number: 09400769
Charity number: 1165307

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

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ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2022**

Trustees	Anthony Joseph Adler Moshe Sternlight Ian Weissbraun
Company registered number	09400769
Charity registered number	1165307
Registered office	124 Finchley Road London NW3 5JS
Principal operating office	1117E Finchley Road London NW11 0QB
Accountants	Nyman Libson Paul LLP Chartered Accountants 124 Finchley Road London NW3 5JS

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report together with the financial statements of the Atopic Dermatitis Relief (Trading as Kumi Uri) Limited for the year 1 February 2021 to 31 January 2022. 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).

Objectives and activities

a. Policies and objectives

The charity's objectives are to assist in the treatment and care of children suffering from atopic dermatitis and other similar skin diseases, and the support of the families of such children.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit by reviewing the Trust's aims and objectives and in planning future activities and setting the award making policy for the year. Currently the charity operates in various regions of the UK and has plans to expand its operations in future years.

Achievements and performance

a. Review of activities

During the year Atopic Dermatitis Relief (Trading As Kumi Uri) Ltd ran various media campaigns along with holding a Fundraising Barbeque in London, to raise awareness of their work and to solicit funds for the Charity. A Fundraising Reception was also held in the town of Gateshead, again, spreading awareness and soliciting much needed funds for the Charity.

We were, once again, able to run our Flagship Summer Camp, in Davos, Switzerland, which was very well attended. The children and their families benefited greatly from the unique climate of Davos. They also received, through the Camp, advice on lifestyle changes including diet etc. in order to sustain the improvements they experienced during their stay.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company 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 Trustees have established a reserves policy to not take on any commitment without the available resources.

c. Financial position

During the year the Trust's income amounted to £49, (2021: £18,612), and expenditure amounted to £47,598 (2021: £21,023). This resulted in net incoming resources of £1,163 (2021: net outgoing resources of £2,411).

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

Structure, governance and management

a. Constitution

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2015.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Statement of Trustees' responsibilities

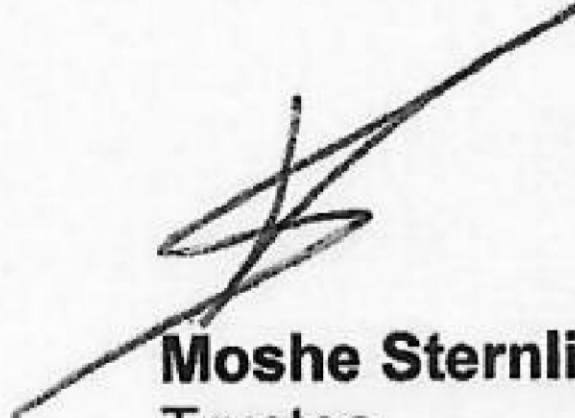
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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


Moshe Sternlight
Trustee

12/01/2023

ATOPIIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2022**

Independent Examiner's Report to the Trustees of Atopic Dermatitis Relief (Trading as Kumi Uri) Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Isabella Segal

Isabella Segal
Nyman Libson Paul
UL

Dated:

12/01/2023

Nyman Libson Paul LLP
Chartered Accountants
124 Finchley Road
London
NW3 5JS

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	49,121	49,121	18,612
Total income		<u>49,121</u>	<u>49,121</u>	<u>18,612</u>
Expenditure on:				
Raising funds	4	5,800	5,800	4,900
Charitable activities		42,158	42,158	16,123
Total expenditure		<u>47,958</u>	<u>47,958</u>	<u>21,023</u>
Net movement in funds		<u>1,163</u>	<u>1,163</u>	<u>(2,411)</u>
Reconciliation of funds:				
Total funds brought forward		(23,949)	(23,949)	(21,538)
Net movement in funds		1,163	1,163	(2,411)
Total funds carried forward		<u>(22,786)</u>	<u>(22,786)</u>	<u>(23,949)</u>

The notes on pages 7 to 11 form part of these financial statements.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 09400769

BALANCE SHEET
AS AT 31 JANUARY 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		814	551
		814	551
Creditors: amounts falling due within one year	8	(3,600)	(4,500)
		(2,786)	(3,949)
Net current liabilities			
Creditors: amounts falling due after more than one year	9	(20,000)	(20,000)
		(22,786)	(23,949)
Net liabilities excluding pension asset			
Net liabilities		(22,786)	(23,949)
Charity funds			
Unrestricted funds	10	(22,786)	(23,949)
		(22,786)	(23,949)
Total deficit		(22,786)	(23,949)


The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 on and signed on their behalf by:


Moshe Sternlight
Trustee

12/01/2023

The notes on pages 7 to 11 form part of these financial statements.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

1. General information

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited is a company limited by guarantee registered in England and Wales. The address of its registered office is 124 Finchley Road, London, NW3 5JS.

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.

Atopic Dermatitis Relief (Trading as Kumi Uri) Limited 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2.3 Going concern

The charity has net current liabilities of £2,786, but a positive cash balance. The deficit is due to amounts loaned to the charity and owed at the reporting date. The trustees maintain strict control over its cash management and will ensure that this deficit is covered by incoming resources before further expenditure is made. Consequently the trustees believe that it is appropriate to prepare these financial statements on a going concern basis.

2.4 Income

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

2. Accounting policies (continued)

2.5 Expenditure (continued)

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.6 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.

2.7 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 company anticipates it will pay to settle the debt.

2.8 Financial instruments

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

2.9 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10 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 Company and which have not been designated for other purposes.

2.11 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the use of judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There have been no judgements in applying accounting policies in the year.

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

3. Income from donations

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	49,121	49,121	18,612
Total 2021	18,612	18,612	

4. Expenditure on raising funds

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising expenses	5,800	5,800	4,900
Total 2021	4,900	4,900	

5. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs	39,800	2,358	42,158	16,123
Total 2021	11,219	4,904	16,123	

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Accountancy	1,800	4,526
Bank charges	51	41
General office expenses	289	209
Travel & accommodation	119	128
Entertaining	19	-
Legal & professional	80	-
	<u>2,358</u>	<u>4,904</u>

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner in respect of:		
Other services	<u>1,800</u>	<u>4,526</u>

7. Staff costs

The company has no employees other than the Trustees, who did not receive any remuneration or other benefits (2021: £NIL).

No employee received remuneration amounting to more than £60,000 in either year.

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>3,600</u>	<u>4,500</u>

ATOPIC DERMATITIS RELIEF (TRADING AS KUMI URI) LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

9. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Other creditors	20,000	20,000

10. Statement of funds

Statement of funds - current year

	Balance at 1 February 2021 £	Income £	Expenditure £	Balance at 31 January 2022 £
Unrestricted funds				
General Funds - all funds	(23,949)	49,121	(47,958)	(22,786)

