

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 (Appointed 30 January 2025) Mr M Sternlight (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

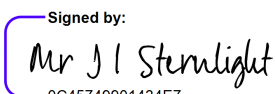
The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

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.

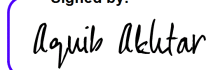
INDEPENDENT EXAMINER'S STATEMENT

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><u>(5,192)</u></u>		<u><u>(22,406)</u></u>
Funds of the charity					
Unrestricted funds			<u>(5,192)</u>		<u>(22,406)</u>
Total charity funds	11		<u><u>(5,192)</u></u>		<u><u>(22,406)</u></u>

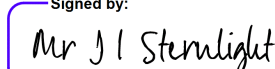
For the year ending 31 January 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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:

 0C45749901434E7...
 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

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

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

	2025 £	2024 £
Other creditors	5,000	20,000

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 2025 £
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	(5,192)	(5,192)

	Unrestricted Funds £	Total Funds 2024 £
Current assets	834	834
Creditors less than 1 year	(3,240)	(3,240)
Creditors greater than 1 year	(20,000)	(20,000)
Net liabilities	(22,406)	(22,406)

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.