

ANNUAL REPORT 22/23



HASAG
ASBESTOS DISEASE SUPPORT

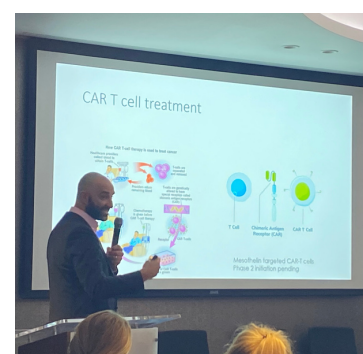
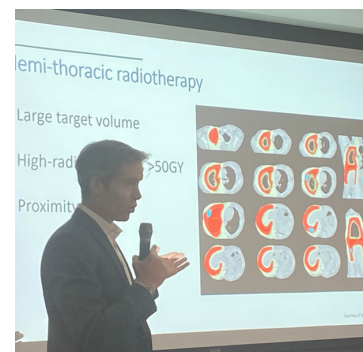
HASAG – LIVING, BREATHING, AND INHABITING THE WORLD OF MESOTHELIOMA IN 2023

Our very first education day for nurses in January was a huge success.

We brought together world-leading experts on treatments, fellow clinical nurse specialists and clinicians all sharing their knowledge with an audience of 75 delegates.

Our 8 speakers were made up of oncologists, surgeons, palliative care experts, thoracic mesothelioma nurse specialists and solicitors.

The feedback from the nurses who attended was really encouraging. We are holding our next conference for them in January 2024 and plan to hold the event annually.



ACTION MESOTHELIOMA DAY 2022



Action Mesothelioma Day took place on 1st July. The day itself was a great success and extremely well-attended. We had 3 speakers – Consultant Medical Oncologist Doraid Alrifai discussed treatment options and trials; BBC journalist Kate Williams, discussing her personal mesothelioma journey; Lee Wymess from DaSH Global demonstrating their Your Health Companion app allows patients to make more control in the management of their cancer by enabling them to record, monitor and communicate how they are feeling with a view to improving their care and treatment outcomes. Specialist Mesothelioma Nurse Rachel Thomas demonstrated a number of relaxation techniques.

The day raised £40000, which, with the cost-of-living crisis, surpassed our expectations. The money was split between the June Hancock Mesothelioma Research fund and funding specialist nurse positions within the NHS.

GRANTS

We received a grant of £2110 in April 2022 from the Essex Community Foundation to help fund our the coffee mornings we hold in Basildon and Braintree for 12 months. We would like to thank them for their generosity. The funding made a real difference to the 2 support meetings and to all those who attend.



In November 2022, we were successful in obtaining a grant of £234,000 from the National Lottery Community Fund. This money is ring-fenced to help cover the costs of our home-visits and our counselling service. This is a huge financial boost for us, and ensures that we can continue delivering the same excellent service to our community. We would like to say a huge thank-you to the National Lottery and to all the players who make this possible.

PATIENT VISITS

We went on 695 separate home visits to our patients during the financial year.

A home visit is the beginning of our relationship with both our patients and their families. We discuss their situation and give expert advice and guidance. The services we provide at the home visit is a lifeline to our patient at a time when they feel lost and isolated. From a home visit, we can also identify services a patient needs outside of the services we offer.

Our aim is to give all the support we can to our patients and their families, and to get all the support they need from outside agencies. From our own lived experience, we know how distressing it is for the whole family when a terminal diagnosis of mesothelioma is given. We want to take away as much of this stress as we can. Arrange for benefits to be paid, help with compensation claims, arrange counselling to improve their mental health.

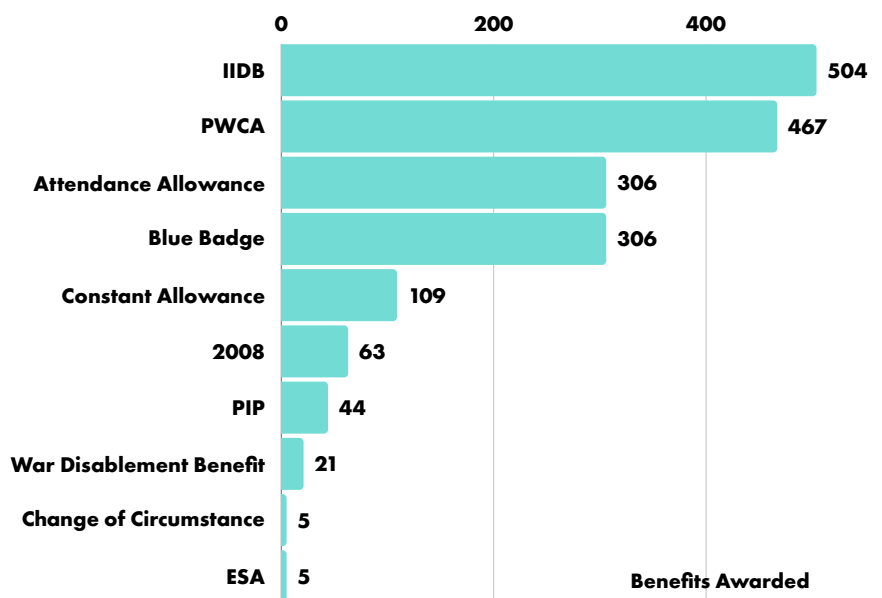
"I WANTED TO PERSONALLY THANK YOU ALL AT HASAG FOR THE WONDERFUL WORK THAT YOU DO. HASAG HAS PROVIDED AMAZING AND KIND SUPPORT AND ADVICE TO MY FATHER THIS YEAR AS I'M SURE YOU DO TO HUNDREDS OF OTHER PEOPLE EVERY YEAR AT A TIME WHEN THEY MOST NEED THAT KINDNESS."

BENEFITS

"MY HUSBAND AND INDEED ALL OUR FAMILY CANNOT THANK YOU AND THE WHOLE HASAG TEAM ENOUGH FOR ALL YOU DID IN THOSE EARLY DAYS WHEN HE WAS FIRST DIAGNOSED WITH MESOTHELIOMA. YOU TOOK UP HIS CASE AND ALL HE HAD TO DO WAS SIT BACK AND LET YOU DO THE WORK. THIS IS NOT WHAT HE IS USED TO AND EVERYTHING JUST FELL INTO PLACE THANKS TO YOU."

Every occurrence of an asbestos-related illness will probably create additional costs for patients and their families. It is important that we act to protect their financial security. We do this by pursuing State Benefits for our patients.

Benefits Awarded 22/23



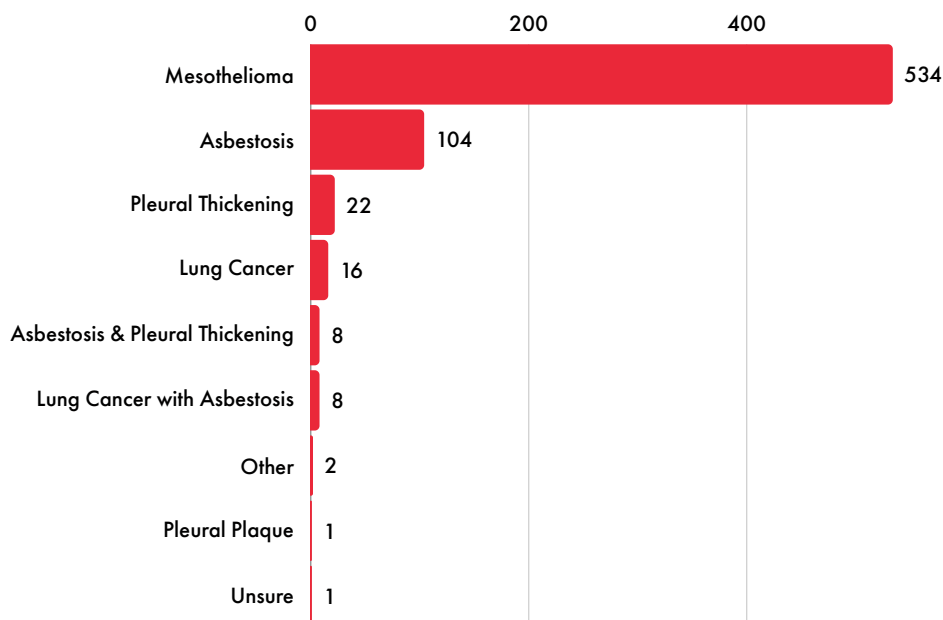
Those who were exposed to asbestos whilst serving the military are not entitled to the typical benefits. We can claim for them under a scheme run by the Ministry of Defence. In this financial year, we claimed a total of £2,527,312 for those that were entitled to this payment.

PATIENT DIAGNOSIS

We aren't sure whether the numbers of those diagnosed with an asbestos-related illness have peaked.

The figures for our patient diagnosis in the financial year 2022/2023 shows no slowing down of asbestos-related illnesses in the UK.

Patient Diagnosis 2022/2023



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COUNSELLING

We continue to offer free professional counselling to our patients and their loved ones.

When someone is diagnosed with an asbestos-related disease their first thoughts will probably be that their 'normal' lives are about to change. This often leads to feelings of shock, disbelief, anger, fright, and worry, not just themselves but also their loved ones. When diagnosed, your emotions play an important role in your well-being and talking to family and friends definitely helps. However, some people are scared of the emotions and upset that this could bring up and won't or indeed can't talk to their family and this can lead to strained family relationships.

This situation causes great anguish for both patients and their loved ones. Their mental well-being is adversely affected.

The counselling service we provide gives the coping mechanisms that our patients and their families need to deal with what is a really devastating situation.

We receive evaluations from our Counsellors, based on scores taken from the participants. Those attending the sessions are asked for a score on several questions at their first and last sessions, from this a clinical score of their mental well-being is calculated. Comparisons can then be made as to how much they have benefitted from the counselling. During the financial period we paid for **271** separate counselling sessions. The evaluations showed an incredible **40%** increase in mental well-being from first to final sessions. Not one person had a negative evaluation.

COFFEE MORNINGS

We continued to hold monthly coffee mornings in Southampton, Portsmouth, Guildford, Uckfield, Reading. A new coffee morning was established in London and is held every 2 months. We also hold a monthly coffee morning in Essex, split between venues in Basildon and Braintree.

For those who prefer, or find travelling difficult, we held a 'coffee morning' every 2 months online via Zoom. All of our coffee mornings are attended by ourselves, specialist mesothelioma nurse professionals and specialist lawyers. There is a wealth of face to face support for our patients. More importantly, our patients get to know each other and swap stories about their situations, building new relationships and support networks.

The coffee mornings remain so important to our organisation. HASAG was originally formed as a single monthly coffee morning and thanks to our community has grown into what we are now.



"JUST WANTED TO SAY THANK YOU FOR INVITING US ALONG TO THE COFFEE MORNING TODAY AT THE HOLIDAY INN GUILDFORD. WE WERE BOTH UNSURE OF WHAT TO EXPECT BUT FOUND IT SO HELPFUL TO BE ABLE TO SPEAK TO OTHERS AT VARIOUS POINTS ON THE SAME JOURNEY. R * * PARTICULARLY FOUND IT HELPFUL TO CHAT TO THE GUY YOU INTRODUCED HIM TO WHO HIMSELF HAS BEEN THROUGH CHEMO. THE HELP AND SUPPORT WE HAVE RECEIVED FROM YOU HAS BEEN INVALUABLE SO A MASSIVE THANK YOU."

FUNDING OF MESOTHELIOMA NURSES

We continue to fund a number of specialist mesothelioma nurse positions within the NHS through Mesothelioma UK.

We are extremely proud of our partnership with Mesothelioma UK. We hope to contribute towards these posts in the future.



Anne Moylan – Portsmouth QA

Sophia Holden – Guys and St Thomas



Helen Wilkes – Southampton General

Catherine Stoten – University College London



Samantha Jayasekara – Broomfield

Lou Gilham – Tunbridge Wells



Charity registration number 1197946

HASAG ASBESTOS DISEASE SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HASAG ASBESTOS DISEASE SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Oakley	
S Holling	(Appointed 21 April 2022)
J Lashly	
J Eden	
V Thomas	(Appointed 21 September 2023)
S Hempshaw	(Appointed 14 September 2023)

Charity number

1197946

Auditor

Azets Audit Services
Secure House
Lulworth Close
Chandlers Ford
Southampton
Hampshire
SO53 3TL

HASAG ASBESTOS DISEASE SUPPORT

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 22

HASAG ASBESTOS DISEASE SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The principal objects of the charity are the relief of persons who suffer ill-health, injury or become disabled from their exposure to asbestos and their families by the provision of support, advice, and assistance and also by linking with other asbestos support groups throughout the UK and abroad to ensure all those injured by asbestos are offered the support and assistance as required. Fundraising is undertaken for the purposes of mesothelioma research.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

We give advice to anyone diagnosed with asbestos related diseases, advice about welfare claims, how to seek advice for compensation and advice about making civil claims. We act as a support group for victims and carers and highlight the dangers of exposure to asbestos.

Achievements and performance

HASAG – Living, breathing, and inhabiting the world of mesothelioma in 2023

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Our 8 speakers were made up of oncologists, surgeons, palliative care experts, thoracic mesothelioma nurse specialists and solicitors. The feedback from the nurses who attended was really encouraging. We are holding our next conference for them in January 2024 and plan to hold the event annually.

Action Mesothelioma Day 2022

Action Mesothelioma Day took place on 1st July. The day itself was a great success and extremely well-attended. We had 4 speakers: Consultant Medical Oncologist Doraid Alrifai discussed treatment options and trials; BBC journalist Kate Williams discussed her personal mesothelioma journey; Lee Wymess from DaSH Global demonstrated their Your Health Companion app which allows patients to take more control in the management of their cancer by enabling them to record, monitor and communicate how they are feeling with a view to improving their care and treatment outcomes; Specialist Mesothelioma Nurse Rachel Thomas demonstrated a number of relaxation techniques.

The day raised £40,000, which, with the cost-of-living crisis, surpassed our expectations. The money was split between the June Hancock Mesothelioma Research fund and funding specialist nurse positions within the NHS.

Grants

We received a grant of £2,110 in April 2022 from the Essex Community Foundation to help fund the coffee mornings we hold in Basildon and Braintree for 12 months. We would like to thank them for their generosity. The funding made a real difference to the 2 support meetings and to all those who attend.

In November 2022, we were successful in obtaining a grant of £234,000 from the National Lottery Community Fund. This money is ring-fenced to help cover the costs of our home-visits and our counselling service. This is a huge financial boost for us, and ensures that we can continue delivering the same excellent service to our community. We would like to say a huge thank you to the National Lottery and to all the players who make this possible.

HASAG ASBESTOS DISEASE SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Patient Visits

We went on 695 separate home visits to our patients during the financial year. A home visit is the beginning of our relationship with both our patients and their families. We discuss their situation and give expert advice and guidance. The services we provide at a home visit is a lifeline to our patients at a time when they feel lost and isolated. From a home visit, we can also identify services a patient needs outside of the services we offer.

Our aim is to give all the support we can to our patients and their families, and to get all the support they need from outside agencies. From our own lived experience, we know how distressing it is for the whole family when a terminal diagnosis of mesothelioma is given. We want to take away as much of this stress as we can by arranging for benefits to be paid, helping with compensation claims and arranging counselling to improve their mental health.

"I wanted to personally thank you all at HASAG for the wonderful work that you do. HASAG has provided amazing and kind support and advice to my father this year as I'm sure you do to hundreds of other people every year at a time when they most need that kindness."

Benefits

Every occurrence of an asbestos-related illness will probably create additional costs for patients and their families. It is important that we act to protect their financial security. We do this by pursuing State Benefits for our patients.

Those who were exposed to asbestos whilst serving the military are not entitled to the typical benefits. We can claim for them under a scheme run by the Ministry of Defence. In this financial year, we claimed a total of £2,527,312 for those that were entitled to this payment.

"My husband and indeed all our family cannot thank you and the whole HASAG team enough for all you did in those early days when he was first diagnosed with mesothelioma. You took up his case and all he had to do was sit back and let you do the work. This is not what he is used to and everything just fell into place thanks to you."

Patient Diagnosis

We aren't sure whether the numbers of those diagnosed with an asbestos-related illness have peaked. The figures for patient diagnosis in the financial year 2022/2023 show no slowing down of asbestos-related illnesses in the UK.

"I can't even begin to thank you for all the help you've given, both to me but also to G himself. He was so impressed with you when you went to see him and I've been no less impressed since he passed away. You're so proactive and see everything through to the end which is just wonderful for us left behind."

Counselling

We continue to offer free professional counselling to our patients and their loved ones.

When someone is diagnosed with an asbestos-related disease their first thoughts will probably be that their 'normal' lives are about to change. This often leads to feelings of shock, disbelief, anger, fright, and worry, not just themselves but also their loved ones. When diagnosed, your emotions play an important role in your well-being and talking to family and friends definitely helps. However, some people are scared of the emotions and upset that this could bring up and won't or indeed can't talk to their family and this can lead to strained family relationships.

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We receive evaluations from our Counsellors, based on scores taken from the participants. Those attending the sessions are asked for a score on several questions at their first and last sessions, from this a clinical score of their mental well-being is calculated. Comparisons can then be made as to how much they have benefitted from the counselling. During the financial period we paid for 271 separate counselling sessions. The evaluations showed an incredible 40% increase in mental well-being from first to final sessions. Not one person had a negative evaluation.

HASAG ASBESTOS DISEASE SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Coffee Mornings

We continued to hold monthly coffee mornings in Southampton, Portsmouth, Guildford, Uckfield and Reading. A new coffee morning was established in London and is held every 2 months. We also hold a monthly coffee morning in Essex, split between venues in Basildon and Braintree. For those who prefer, or find travelling difficult, we held a 'coffee morning' every 2 months online via Zoom.

All of our coffee mornings are attended by ourselves, specialist mesothelioma nurse professionals and specialist lawyers. There is a wealth of face to face support for our patients. More importantly, our patients get to know each other and swap stories about their situations, building new relationships and support networks.

The coffee mornings remain so important to our organisation. HASAG was originally formed as a single monthly coffee morning and thanks to our community has grown into what we are now.

*"Just wanted to say thank you for inviting us along to the coffee morning today at the Holiday Inn Guildford. We were both unsure of what to expect but found it so helpful to be able to speak to others at various points on the same journey. R** particularly found it helpful to chat to the guy you introduced him to who himself has been through chemo. The help and support we have received from you has been invaluable so a massive thank you."*

Funding of Mesothelioma Nurses

We continue to fund 6 specialist mesothelioma nurse positions within the NHS through Mesothelioma UK. We are extremely proud of our partnership with Mesothelioma UK. We hope to contribute towards these posts in the future.

Financial review

Incoming resources totalled £1,033,166 (2022: £646,824) and resources expended were £631,009 (2022: £535,505), giving a surplus of £402,157 (2022: £111,319) for the period and total funds carried forward of £1,225,213 (2022: £823,056).

The trustees aim to ensure that sufficient reserves are held for the purpose of ensuring the continuation of the services and activities of the charity during a period of unforeseen difficulty. A proportion of these reserves should be in a readily realisable form. The trustees have determined that this level of 'free' reserves should equate to 9 months' worth of expenditure.

Free reserves are £723,020 at 31 March 2023. These were comprised of unrestricted reserves of £1,006,661, less funds designated for a specific purpose of £280,157 and less tangible fixed assets of £3,484.

Structure, governance and management

The charity is a charitable incorporated organisation and is governed by a trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Oakley

(Appointed 21 April 2022)

S Holling

J Lashly

H Wilangowski

(Resigned 16 March 2023)

R C Thomas

(Resigned 1 September 2023)

D Lee

(Resigned 19 October 2023)

J Eden

V Thomas

(Appointed 21 September 2023)

S Hempshaw

(Appointed 14 September 2023)

Committee members have been selected from victims of asbestos related disease or have experiences related to the conditions.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the governing document. Day-to-day project activity is managed and carried out by volunteers and paid staff.

HASAG ASBESTOS DISEASE SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reference and administrative details

The charity number is 1197946 and the business address is Unit 19, Basepoint Enterprise Centre, Andersons Road, Southampton, SO14 5FE.

The charity is the successor to HASAG Asbestos Disease Support (registered charity number 1122105). It was registered as a Charitable Incorporated Organisation on 16 February 2022, with all the activities, assets and liabilities of the unincorporated charity transferred to this Charitable Incorporated Organisation. The trustees intend to cease the activities of the unincorporated charity and remove it from the Register of Charities.

The trustees' report was approved by the Board of Trustees.



J Oakley
Trustee

Date: 31/1/24

HASAG ASBESTOS DISEASE SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HASAG ASBESTOS DISEASE SUPPORT

Opinion

We have audited the financial statements of HASAG Asbestos Disease Support (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

HASAG ASBESTOS DISEASE SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HASAG ASBESTOS DISEASE SUPPORT

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

HASAG ASBESTOS DISEASE SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HASAG ASBESTOS DISEASE SUPPORT

Other matters

The financial statements for the year ended 31 March 2022 were unaudited.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Wesley FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services



31 January 2024

Chartered Accountants
Statutory Auditor

Secure House
Lulworth Close
Chandlers Ford
Southampton
Hampshire
SO53 3TL

HASAG ASBESTOS DISEASE SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	2	789,305	241,110	1,030,415	633,836	10,000	643,836
Investments	3	2,751	-	2,751	2,988	-	2,988
Total income		792,056	241,110	1,033,166	636,824	10,000	646,824
<u>Expenditure on:</u>							
Raising funds	4	10,710	-	10,710	3,375	-	3,375
Charitable activities	5	597,741	22,558	620,299	522,130	10,000	532,130
Total expenditure		608,451	22,558	631,009	525,505	10,000	535,505
Net income for the year/ Net movement in funds		183,605	218,552	402,157	111,319	-	111,319
Fund balances at 1 April 2022		823,056	-	823,056	711,737	-	711,737
Fund balances at 31 March 2023		1,006,661	218,552	1,225,213	823,056	-	823,056

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

All income and expenditure derive from continuing activities.

HASAG ASBESTOS DISEASE SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		3,484		7,840
Investments	12		256,020		88,415
			<u>259,504</u>		<u>96,255</u>
Current assets					
Debtors	13	191,600		8,577	
Investments	14	89,078		86,020	
Cash at bank and in hand		709,692		651,450	
		<u>990,370</u>		<u>746,047</u>	
Creditors: amounts falling due within one year	15	(24,661)		(19,246)	
Net current assets			<u>965,709</u>		<u>726,801</u>
Total assets less current liabilities			<u><u>1,225,213</u></u>		<u><u>823,056</u></u>
Income funds					
Restricted funds	17		218,552		-
<u>Unrestricted funds</u>					
Designated funds	18	280,157		290,000	
General unrestricted funds		<u>726,504</u>		<u>533,056</u>	
			<u>1,006,661</u>		<u>823,056</u>
			<u><u>1,225,213</u></u>		<u><u>823,056</u></u>

The financial statements were approved by the Trustees on 31/1/24


J Oakley
Trustee

HASAG ASBESTOS DISEASE SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		226,603		127,731
Investing activities					
Purchase of tangible fixed assets		(449)		(3,642)	
Cash equivalents with maturity of more than three months		(170,663)		(4,435)	
Investment income received		2,751		2,988	
Net cash used in investing activities			(168,361)		(5,089)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			58,242		122,642
Cash and cash equivalents at beginning of year			651,450		528,808
Cash and cash equivalents at end of year			709,692		651,450

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Income

Grants, donations and income from charitable trading activities are recognised in full in the year in which they are entitled.

1.5 Expenditure

Resources expended are included on an accrual basis, inclusive of non-recoverable VAT.

Governance costs comprise all costs of the charity as well as its compliance with regulation and good practice. These costs included costs related to the statutory independent examination.

1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% Straight line
Fixtures and fittings	33% Straight line
Computers	33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Fixed asset investments

Investments relate to cash deposits with a fixed term of at least 12 months.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	640,662	5,000	645,662	622,874	-	622,874
Legacies receivable	148,393	-	148,393	10,000	-	10,000
Grants receivable	250	236,110	236,360	962	10,000	10,962
	<u>789,305</u>	<u>241,110</u>	<u>1,030,415</u>	<u>633,836</u>	<u>10,000</u>	<u>643,836</u>
Donations and gifts						
Solicitor panel donations	360,042	5,000	365,042	348,100	-	348,100
Other	280,620	-	280,620	274,774	-	274,774
	<u>640,662</u>	<u>5,000</u>	<u>645,662</u>	<u>622,874</u>	<u>-</u>	<u>622,874</u>

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Bank interest	2,751	2,988

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	10,710	3,375
	10,710	3,375

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Asbestos Disease Support 2023 £	Asbestos Disease Support 2022 £
Staff costs	334,408	299,914
Depreciation and impairment	4,805	5,906
Educational conferences	12,636	-
Rent, rates and room hire	32,641	28,133
Local projects	11,616	341
Donations	27,060	20,000
Funding of Meso UK nurses	88,288	74,111
Sundry expenses	4,774	3,418
Travel costs	44,546	37,029
Stationery	2,583	4,805
Postage	3,896	6,513
Subscriptions	1,564	657
Equipment	9,140	7,412
Telephone	6,124	4,752
Bank charges	827	758
Accountancy and bookkeeping	1,872	8,328
Legal and professional fees	25,519	27,653
	<u>612,299</u>	<u>529,730</u>
Share of governance costs (see note 6)	8,000	2,400
	<u>620,299</u>	<u>532,130</u>
Analysis by fund		
Unrestricted funds	597,741	522,130
Restricted funds	22,558	10,000
	<u>620,299</u>	<u>532,130</u>

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Audit fees	-	8,000	8,000	-	-	-
Independent examination fees	-	-	-	-	2,400	2,400
	-	8,000	8,000	-	2,400	2,400
Analysed between Charitable activities	-	8,000	8,000	-	2,400	2,400

7 Auditor's remuneration

Fees payable to the charity's auditor and associates:

	2023 £	2022 £
Audit of the charity's annual accounts	8,000	-

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	8
Employment costs	2023 £	2022 £
Wages and salaries	277,621	261,089
Social security costs	32,242	23,410
Other pension costs	24,545	15,415
	334,408	299,914

There were no employees whose annual remuneration was more than £60,000.

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2022	18,354	20,366	12,070	50,790
Additions	-	-	449	449
At 31 March 2023	18,354	20,366	12,519	51,239
Depreciation and impairment				
At 1 April 2022	15,599	17,808	9,544	42,951
Depreciation charged in the year	1,835	1,458	1,511	4,804
At 31 March 2023	17,434	19,266	11,055	47,755
Carrying amount				
At 31 March 2023	920	1,100	1,464	3,484
At 31 March 2022	2,755	2,559	2,526	7,840

12 Fixed asset investments

	Cash in portfolio
Cost or valuation	
At 1 April 2022	88,415
Additions	256,683
Reclassification as current asset investments	(89,078)
At 31 March 2023	256,020
Carrying amount	
At 31 March 2023	256,020
At 31 March 2022	88,415

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,535	1,530
Prepayments and accrued income	190,065	7,047
	<u>191,600</u>	<u>8,577</u>

14 Current asset investments

	2023	2022
	£	£
Unlisted investments	89,078	86,020

Current asset investments relate to cash deposits with a fixed term of more than 3 months but less than 12 months.

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	7,169	7,893
Trade creditors	10,122	5,292
Accruals and deferred income	7,370	6,061
	<u>24,661</u>	<u>19,246</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £24,545 (2022 - £15,415).

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended 31 March 2023	Balance at
	£	£	£	£	£	£
Counselling	10,000	(10,000)	-	234,000	(15,448)	218,552

The restricted fund relates to Big Lottery Fund grants specifically for counselling.

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Mesothelioma Nurses	225,000	(74,111)	99,111	250,000	86,178	(86,178)	240,157
Property fund	20,000	-	-	20,000	-	-	20,000
Research fund	20,000	-	-	20,000	-	-	20,000
	<u>265,000</u>	<u>(74,111)</u>	<u>99,111</u>	<u>290,000</u>	<u>86,178</u>	<u>(86,178)</u>	<u>280,157</u>

The designated fund for Mesothelioma Nurses relates to the partial funding for Mesothelioma Clinical Nurse Specialists for the next two years. The property fund relates to lease and property costs and the research funds are designated for research.

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	3,484	-	3,484	7,840	-	7,840
Investments	256,020	-	256,020	88,415	-	88,415
Current assets/(liabilities)	747,157	218,552	965,709	726,801	-	726,801
	<u>1,006,661</u>	<u>218,552</u>	<u>1,225,213</u>	<u>823,056</u>	<u>-</u>	<u>823,056</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>120,219</u>	<u>115,829</u>

Transactions with related parties

During the year, close family members to Key Management Personnel received remuneration of £110,613 (2022: £89,862).

21 Conversion to charitable incorporated organisation

The charity is the successor to HASAG Asbestos Disease Support (registered charity number 1122105). It was registered as a Charitable Incorporated Organisation on 16 February 2022, with all the activities, assets and liabilities of the unincorporated charity transferred to this Charitable Incorporated Organisation.

HASAG ASBESTOS DISEASE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22	Cash generated from operations	2023	2022
		£	£
	Surplus for the year	402,157	111,319
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,751)	(2,988)
	Depreciation and impairment of tangible fixed assets	4,805	5,906
	Movements in working capital:		
	(Increase)/decrease in debtors	(183,023)	9,315
	Increase in creditors	5,415	4,179
	Cash generated from operations	226,603	127,731
23	Analysis of changes in net funds		
	The charity had no debt during the year.		
