

ACTION ON SMOKING AND HEALTH

(A company limited by guarantee and not having a share capital)

Company No. 00998971

Charity No. 262067

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

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Action on Smoking and Health Report of the Trustees 31st March 2024

The Trustees are pleased to present their report and the financial statements of the charity for the year ended 31st March 2024.

Legal & Administrative Details

Legal Status

Action on Smoking and Health ("ASH") is registered in England as company number 00998971 and as charity number 262067.

Registered Office

Unit 2.9, The Foundry, 17 Oval Way, London SE11 5RR.

Website

www.ash.org.uk

Directors & Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law and throughout this report are referred to as the Trustees. The following Trustees (Honorary Officers as indicated) were in office at the 31st March 2024 and had served throughout the year, except where shown:

Dr Sanjay Agrawal	-	
Dr Somen Banerjee	-	
Linda Cuthbertson	-	
Alex Duncan	-	from 19 th September 2023
Jane Ellison	-	from 19 th September 2023
Nick Forbes	-	
Kate Harrison	-	Treasurer
Dr Anthony Lavery	-	
Professor Nick Hopkinson	-	Chair
<i>Jonathan McShane</i>	-	<i>resigned 12th January 2023</i>
Professor Rachael Murray	-	
Dr Debbie Robson	-	
Leanne Scott	-	from 12 th December 2023
Dr Helen Walters	-	Vice-Chair

Senior Staff

The senior member of staff to whom day to day management of the charity is delegated by the Trustees is the Chief Executive, Deborah Arnott. The Company Secretary is the Business Manager, Philip Rimmer.

In September 2023, ASH Chief Executive Deborah Arnott announced that she would retire at the end of September 2024. Following a thorough recruitment process, current Deputy Chief Executive, Hazel Cheeseman has been appointed as the new Chief Executive, with effect from 1st October 2024.

Independent examiner

Adam Fullerton, Moore Kingston Smith LLP, 6th Floor, 9 Appold Street, London, ECA 2AP

Principal Bankers

Barclays Bank plc, Leicester, LE87 2BB.

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Structure, Governance & Management

ASH was founded in 1971 by the Royal College of Physicians and is a company limited by guarantee without share capital. Its governing document is its Articles of Association.

The Trustees form the Board of Management of the charity. For the purposes of the Companies Act 2006 as the Directors of ASH they are also Members of the Advisory Council. The Trustees are elected by the other Members of the Advisory Council, who are also the members of the Company, at the Annual General Meeting. Not more than one third of the Trustees are required to retire at each Annual General Meeting. Retiring Trustees are eligible for re-election.

The Chief Executive of ASH, a paid member of staff, is responsible for the day to day running of the organisation and is responsible to the Board of Management which usually meets four times a year and is responsible for setting the strategic objectives.

So as to maintain a pool of skilled potential Trustees, new Advisory Council Members are regularly sought by the Board of Management, particularly from within the health, public health, public relations and political spheres. As new Trustees are recruited from the membership of the Advisory Council they tend to be grounded in the policies, working practices and procedures of the Board.

All new Trustees are advised of their responsibilities by the Chair and the Business Manager. In addition they receive an induction pack containing Board policies and advice booklets from the Charity Commission. The training needs of the Trustees are examined and acted upon as part of the regular review of risks.

Remuneration Policy

The governing principles of the Charity's remuneration policy are as follows:

1. to ensure delivery of the Charity's objectives;
2. to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;
3. that remuneration should be equitable and coherent across the organisation;
4. to take account of the purposes, aims and values of the Charity;
5. to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

Senior Executive Remuneration

In relation to deciding remuneration for the Charity's Chief Executive, the Charity considers the potential impact of remuneration levels and structures of senior executives on the wider Charity workforce and will take account of the following additional principles:

1. to ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay;
2. the nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

The salary of the Chief Executive see note 4 on page 21.

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Related Parties and Partner Organisations

There have been related party transactions during the year, see note 13 for further details.

Statement of Risk

The Trustees have examined the major risks to which the Charity is exposed and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate these risks. Detailed consideration of risks is delegated to the Business Manager, who acts as Risk Manager and reports to the Board. Risks are identified, assessed and controls established throughout the year with a comprehensive review taking place at a minimum every year, most recently during December 2023 to June 2024. The following risks have been assessed as being significant:

Risk	Mitigation
<p>Changes in Government policies, funding for policies or attitudes. The serious undermining of ASH's work or Government actions which impact on the work we need to do:</p> <ul style="list-style-type: none"> • The possibility of radical shifts in Government policy after the 2024 General Election. In recent years, tobacco control policy has ceased to be an issue of serious contention between parties though it remains so for individual MPs and Peers. • Funding cuts to Government work on tobacco control policies. The DHSC team has already been cut back over a period of years, including ending funding ASH work, and other relevant areas of Government activity will face spending cuts during the period of this Parliament. 	<ul style="list-style-type: none"> • ASH has worked well in the past with Conservative, Labour and Coalition administrations. Key staff continue with work to maintain good and friendly relations with key political and civil service decision makers and with relevant individuals in all political parties. • We have secured a strong relationship with NHS England teams working on prevention and health inequalities. • We continue to have regular meetings with staff at the Office of Health Improvement and Disparities (OHID) working on tobacco to ensure we are up to date on public health priorities and can provide input as appropriate. • Networking to ensure Smoke Free Action Coalition (SFAC) members continue to support tobacco control policies.
<p>Cyber Security This would include any unauthorised access to email accounts, documents, financial records and other data stored on the Cloud and our bank accounts. Any of these would seriously impact our ability to do our work in the short term.</p>	<ul style="list-style-type: none"> • Staff training and awareness raising with a particular emphasis on phishing emails and running software updates. • Regular back-ups of data - back-ups are made on an ongoing basis and, should access be lost, or data compromised, we can be up and running again within 24 hours. • Regular updates of all software - Firewall and virus protection kept up-to-date on both office based PCs and home based laptops. This is ongoing and automatic. All networked, personal drives and e-mail are stored on The Cloud. • Use of strong passwords.

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	<ul style="list-style-type: none"> • Maintaining an effective working relationship with our external IT support supplier and taking their advice. • Maintaining the physical security of hardware.
<p>Excessive dependence on a limited number of sources of funding.</p> <p>ASH is fortunate in that it has a record going back to the 1990s of receiving what is, in effect, core funding from BHF and CRUK. Such funding is becoming increasingly rare. Our continuing reliance on 2 core funders remains a serious weakness.</p>	<ul style="list-style-type: none"> • ASH undertakes an ongoing search for new sources of project funding, be it grants or contract work. • In the past 7 years, sources have included OHID/PHE, NHS England, Fresh/Balance, Greater Manchester Health & Social Care Partnership, ASH in Wales, Royal College of Psychiatrists and various universities. • A reserves policy that permits 6-12 months cash reserves. This will help to mitigate a reduction, or ceasing, in funding. Reduce the need to cut costs quickly and allow for a gradual, properly managed re-structuring of the charity over a 12 month period. • Should ASH lose both sources of core funding, the two most realistic options would be to seek to merge, or be taken over by, another charity active in our field, or winding-up.

The next comprehensive review of risk is due to take place during 2024-25.

Objectives

As stated in its Articles of Association, the objectives of the Charity are:

1. to preserve and protect the health of the public against the harmful effects of cigarette or other tobacco products; and
2. to advance the education of the public about the effects of cigarette and other tobacco and nicotine products.

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Activity and impact report

ASH seeks to bring about change through advocacy, networking coalition building and information provision. During 2020-21, the organisation developed a new comprehensive Strategic Plan for 2021-24. During this financial year, we have delivered against the plan, as set out in the Activity Report below.

Our strategic aims and objectives are focused on the creation and delivery of policies across government and the public sector that will deliver our vision of a world free from the harm caused by tobacco.

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Strategy & Plans for Future Periods

The Strategic Plan for 2021-24 was developed between December 2020 and March 2021, informed by a series of interviews with key stakeholders and ASH Trustees, an online questionnaire and a series of strategic planning meetings held in the first quarter of 2021.

ASH seeks to bring about change through policy advocacy, coalition building and information provision. Our strategic aims and objectives are focused on the creation and delivery of policies across government and the public sector that will deliver our vision of a world free from the harm caused by tobacco.

There are three primary strategic aims, each of which has a number of specific policy objectives. These aims are:

1. Secure resources for national, regional and local tobacco control to deliver Smokefree 2030 for all.
2. Advance UK position as a global leader in tobacco policy to deliver Smokefree 2030 for all.
3. Minimise smoking-related health inequalities to deliver Smokefree 2030 for all.
4. Secure organisational sustainability.

These aims, and their associated objectives, amount to a policy blueprint for government and the public health community. They describe the policies that ASH believes are essential to the delivery of a Smokefree 2030 for all, policies that ASH:

- will make the case for, using the best available evidence;
- will build support for, drawing on its extensive professional partnerships and networks; and
- will campaign for, with the help of its supporters in parliament and the wider public arena.

Each of these aims is explicitly linked to our goal of delivering Smokefree 2030 for all. The three aims are all equally important to achieving this goal. Appropriate resourcing is needed to deliver ambitious policy, and the achievement of the 2030 goal *for all* requires a clear focus on tackling inequalities. The aims are underpinned by a fourth aim that supports the delivery of, the other three: securing organisational sustainability for ASH.

There is no explicit prioritisation or sequencing as this will be a matter for more detailed discussion at an operational level and will change over time as the environment we work in changes. The following general points are, however, relevant:

- ASH does not make the political weather but we do our best to influence it.
- We take a long view and are proactive in building public support for policies as a foundation for achieving political support.
- We respond quickly, and opportunistically when necessary, to political timetables and events. The government commitment to publish a new Tobacco Control Plan is likely to dominate our immediate work programme.
- ASH has nurtured many successful partnerships and relationships and these will remain at the heart of the work of the organisation. Existing mechanisms and agents of change are always our first port of call.

In September 2023, ASH Chief Executive Deborah Arnott announced that she would retire at the end of September 2024. Following a thorough recruitment process, current Deputy Chief Executive, Hazel Cheeseman has been appointed as the new Chief Executive, with effect from 1st October 2024. Following on from this and the General Election and change of government in July 2024, the Trustees have agreed that the process for a new Strategic Plan for 2025 onwards will begin in autumn 2024 and be concluded by the end of the year.

The full ASH strategic plan for 2021-24 can be found on our website www.ash.org.uk.

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Activity Report

Creating a smokefree generation (Strategic aims 1,2,3)

In October 2023 the Prime Minister pledged to create a smokefree generation in his conference speech. In response ASH embarked on an ambitious programme of work to support the Tobacco and Vapes Bill is passed into law. This has consisted of:

- Working closely with SFAC partners, in particular Cancer Research UK to build a comprehensive public affairs campaign and ensure that the health community is speaking with one voice.
- Engaging with parliamentarians to build political support for the Bill. We ran three parliamentary events, provided written and verbal evidence to the Bill Committee and produced briefings and speaking notes for MPs in support of the legislation.
- Mobilising the wider health community in support of the Bill through tailored communications and events. We produced a suite of materials to support partners including briefings; template letters and press releases; and FAQs. We coordinated letters of support from key stakeholders including local councillors. In addition to this, ASH coordinated a webinar to help mobilise support for the Bill, featuring the Chief Medical Officer, Professor Sir Chris Whitty.
- Engaging the media through press releases and media appearances to highlight the overwhelming public and political support for the Bill. We commissioned polling showing public and retailer support for the Bill, which helped to create media opportunities and frame the media narrative in favour of the legislation.
- Responding to the government consultation on the Bill, coordinating responses from ASH-led coalitions the Mental Health and Smoking Partnership and Smoking in Pregnancy Challenge Group and working with Fresh to produce a template response which was disseminated to ASH networks and partners.

Although the Bill will not progress due to the general election, there is cross party support for the measures and ASH will continue to work to ensure that the Bill is reintroduced and passed into law in the next parliament.

Alongside the commitment to create a smokefree generation the government also announced further funding for tobacco control in line with recommendations made by ASH in the past. This included: £70m for local authority stop smoking services, £15m for mass media campaigns and £30m for enforcement.

This funding will bring the investment in stop smoking support back up to the level it was in 2012 and return investment in mass media and enforcement closer to their pre-2010 levels. This will help to motivate more smokers to quit and provide access to greater levels of support.

Developing UK approach to vaping (Strategic aims 1,2)

ASH has strong track record in supporting the UK to take an evidence-based approach to vaping which seeks to utilise vaping for adult smokers to switch while minimising the risk of youth uptake. The following government announcements on vaping during the year align with longstanding ASH recommendations:

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- April 2023: National 'swap to stop' scheme to offer 1 million smokers vapes to quit alongside behavioural support.
- November 2023: The Tobacco and Vapes Bill announced in the King's Speech includes proposals to:
 - Restrict the flavours and descriptions of vapes so that vape flavours are no longer targeted at children.
 - Regulate point of sale displays in retail outlets so that vapes are kept out of sight from children.
 - Regulate vape packaging and product presentation, ensuring that neither the device nor its packaging is targeted to children.
 - Close loopholes in the law which allow children to get free samples and buy non-nicotine vapes.
- January 2024: Ban the sale of disposable vapes, which are clearly linked to the rise in vaping in children. ASH proposed taxing these products more heavily as an alternative to an outright ban but following the announcement worked closely with trading standards and enforcement colleagues and officials in DEFRA on how the ban could be implemented most effectively.
- March 2024: Introducing a new excise duty on vaping products to make them less affordable to children.

These announcements reflect recommendations set out in the APPG on Smoking and Health's 2021 report, developed by ASH, and the ASH response to the government's call for evidence on youth vaping (June 2023), oral evidence to the Health and Social Care Select Committee session on vaping (June 2023) and the ASH submission to the 'creating a smokefree generation' consultation. Several of the vaping measures taken forward by the government were previously proposed as amendments to the Health and Care Bill in 2022 by members of the All Party Parliamentary Group (APPG) on Smoking and Health with ASH support.

ASH has undertaken a substantial programme of professional, public, media and political engagement to improve awareness and understanding of the scale of vaping in the population and relative risk of vaping vs smoking including:

- Continuing to publish the annual ASH factsheets on vaping among GB adults and children. These factsheets are widely cited including by government and the media and are an important avenue for engaging the media and other stakeholders.
- Equipping professionals to support smokers to switch to vaping and have evidence-based conversations about vaping among adults and children.
- Regularly appearing in the media to discuss vaping.
- Publishing a myth-buster on vaping for the public and journalists. This document addresses many of the myths and misconceptions promoted in media coverage of vaping and sets out the latest evidence.

Involving people with lived experience (Strategic aim 3)

ASH has made increasing efforts to ensure that the voices of smokers are represented in our work, as part of our commitment to minimising health inequalities. ASH has founded a new Mental Health and Smoking Lived Experience Group which comprises five 'experts by experience' who all have a history of tobacco use and mental health conditions. The group meets once every two months, contributing to or reviewing work done by ASH, or our partners, relating to the intersection of mental health and smoking.

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Group activity includes:

- Providing feedback on the latest Care Quality Commission (CQC) guidance on smokefree policies in mental health inpatient settings at a webinar of over 180 CQC and NHS colleagues.
- Feeding into work being done at Kings College London on messaging for mass media campaigns on smoking and mental health and reviewing several upcoming ASH documents.
- One member of the Group attended a 'smoking survivors' APPG on Smoking and Health event in parliament on 13th March and was able to meet their local MP and share their story of quitting smoking. This was covered by local media in their constituency.

Supporting local government (Strategic aims 2,3)

ASH has long called for funding for local government run stop smoking services to be reinstated after years of erosion to the public health grant. In October 2023, the Government announced a £70m boost to these services in line with ASH's call to action. ASH has published guidance in collaboration with Association of Directors of Public Health on how local authorities should approach spending this funding.

In February 2024, ASH published the findings from the latest annual survey of local tobacco control. The findings are set in the context of 10 years since tobacco control responsibility was transferred from the NHS to local government. Cancer Research UK continue to fund this work so that we can tailor support to local government and support ASH's national policy influencing by ensuring local tobacco control activity is effectively supported.

In November, ASH soft-launched an updated version of the Ready Reckoner. The figures included new costs of smoking based on analysis undertaken for our Cost Benefit and Public Finance model by Landman Economics which includes Gross Value Added and social care cost estimates that had not previously been included. The new cost of smoking to society figure is £49.2bn per year in England. The tool was publicly launched to mark the close of the smokefree generation consultation on 6 December.

In November, ASH also released an update to the Economic and Health Inequalities Dashboard. The tool gives an overview of smoking rates in certain groups at national, regional, local authority and combined authority levels. It highlights inequalities based on mental health, job type and housing, as well as showing the impact of smoking on mortality, poverty, unemployment, care needs and costs, pregnancy, and youth uptake.

In addition to our support to local government we have provided further support to regional tobacco control, promoting our regional toolkit and encouraging areas to pool funding and establish programmes across a wider footprint. All parts of England are now actively considering a model on these lines.

Supporting implementation of NHS Long Term Plan (Strategic aims 1,3)

ASH held several webinars for NHS professionals in 2023-24. The purpose of these webinars was to support stop smoking activity in the NHS and create a forum where people can share learning and best practice. A summary of the webinars is below:

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- May 2023: ASH hosted a webinar on “Quitting smoking through vaping”. This webinar explored how e-cigarettes are being used by services to support smokers to quit and included an update from Office for Health Improvement and Disparities (OHID) on the new vape procurement platform, followed by case studies from NHS and local authority services which are utilising e-cigarettes to increase smoking cessation among staff and service users.
- July 2023: ASH and NHS Midlands and Lancashire Commissioning Support Unit (MLCSU) hosted the first in the 2-part series of network events on solutions to improve the pathway for tobacco dependency treatment services. The event included updates from NHS and local authority colleagues.
- October 2023: ASH hosted the second in our 2-part series of network events on solutions to improve the pathway for tobacco dependency treatment services. The event was chaired by Dr Matthew Evison, Manchester University NHS Foundation Trust, Lung Cancer Physician and clinical lead for the CURE programme Tobacco Addiction. The event explored the experiences of those in Acute, Mental Health and Maternity settings implementing tobacco treatment services and the role of Nicotine Replacement Therapy (NRT) and quality improvement approaches.
- March 2024: ASH hosted a webinar “Learning from the COSTED trial and translating it into practice”. The event disseminated the outcomes from the COSTED trial of stop smoking support alongside vapes for patients in emergency departments.

ASH have published several briefings for NHS audiences to aid implementation and integration of Tobacco Dependency Treatment Services. These include briefings on ‘Addressing winter pressures through treating tobacco dependency’ and briefings for Integrated Card Boards (ICBs) on Joint Forward Plans and Core20Plus5.

Improving support for smokers with mental health conditions (Strategic aim 3)

ASH continues to facilitate the Mental Health and Smoking Partnership (MHSP), a coalition of leading organisations working in the mental health sector. The Partnership meets regularly with ASH co-ordinating the agenda and providing support to the co-chairs Mark Rowland, Chief Executive of the Mental Health Foundation and Professor Ann McNeill from King’s College London.

In April 2023, ASH in collaboration with the University of York Mental Health and Addiction Research Group (MHARG) held a conference to bring together leading experts in mental health, public health, and tobacco control to discuss how the Smokefree 2030 ambition could be realised for people with mental health conditions.

This year ASH has supported the CQC in the revision of their guidance to inspectors on smoking in mental health settings. The updated guidance was published in January following a consultation process which ASH inputted into. The CQC adopted many of our initial recommendations and we have supported further dissemination.

ASH also coordinated a submission to the government’s smokefree generation consultation on behalf of the Partnership, which focused on the impact the smokefree generation policy would have on those with mental health conditions. The submission was able to draw attention to the disproportionate impact of smoking on those with mental health conditions and explain the benefits the new legislation would have for this population. ASH subsequently coordinated a written submission to the Tobacco and Vapes Bill committee from the Partnership.

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Improving support for pregnant smokers (Strategic aim 3)

ASH continues to facilitate the Smoking in Pregnancy Challenge Group, a coalition of leading organisations in the maternity sector. In December 2023, the Group celebrated its 10 year anniversary at an event in parliament hosted by the APPG on Smoking and Health and the APPG on Baby Loss. The event was attended by the Public Health Minister, Shadow Public Health Minister, parliamentarians and key stakeholders and professionals from the maternity sector. At the event, the public health minister Andrea Leadsom announced that the government's financial incentive scheme would be extended to include partners of pregnant women who smoke.

Alongside the anniversary event, ASH published '*A Manifesto for Smokefree Beginnings*', a report setting out the Challenge Group's key recommendations for reducing maternal smoking rates. This report will inform the Group's ongoing advocacy activity. The report demonstrated consensus among the Challenge Group organisations regarding reducing smoking during pregnancy, bringing together the evidence base, and reflecting on the changing context. It serves as a useful guide for maternity professionals as it lays out the effective work of the Smoking in Pregnancy Challenge Group, while urging the need for further advocacy.

Over the years, ASH has developed best practice guidance for professionals working to help pregnant smokers quit and continues to distribute these resources for free to maternity units across the country. As of December 2023, ASH had distributed more than 2 million items to the sector over the last 10 years. The items distributed include handouts and leaflets designed to support conversations with pregnant smokers.

In October 2023, ASH held a workshop at the International Society for the Study and Prevention of Perinatal and Infant Death (ISPID) international conference on stillbirth taking place in Florence, which set out the English experience of tackling smoking during pregnancy. The event was an opportunity to showcase the work of ASH and the Challenge Group to an international audience, including attendees from the US and elsewhere.

ASH coordinated a submission to the government's smokefree generation consultation on behalf of the Challenge Group. The submission was able to draw attention to the impact of maternal smoking on child and maternal health, the concentration of maternal smoking in the most deprived groups and the impact the smokefree generation policy would have on rates of maternal smoking.

In April 2023, the government announced a national scheme to provide financial incentives to all pregnant women who smoke. ASH has been advocating for a national financial incentive scheme for many years and has worked closely with academic experts and maternity practitioners to translate the evidence base for incentives into practice-focused guidance and national policy recommendations.

Partnerships & Communications

Underpinning all of our activity is our valuable networks and communications activity. Through the year we provided over 90 updates to our 4 networks:

- Smokefree Action Coalition (over 600 members)
- Councillor Network (92 members)
- Smokefree pregnancy network (over 1000 members)
- Mental health and smoking network (over 500 members)

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ASH Daily News goes out every weekday with a summary of relevant smoking, public health and political news to around 1800 subscribers. In 2023-24 ASH published 22 fact sheets reports and briefings (compared to 20 in 2022-23) and produced 23 resources relating to the Tobacco and Vapes Bill, including targeted briefings, letter templates, FAQs and consultation drafts. In addition, we submitted 8 responses to government consultations and calls for evidence.

ASH issued 46 press releases, was interviewed for television 23 times and 41 times on the radio (compared to 24 and 35 in 2022-23). ASH quotes or data appeared 3,394 times in print or online (compared to 3,577 in 2022-23). Over the year there were 101,000 user sessions recorded on the ASH website and 14,000 recorded to the Smokefree Action Coalition website. ASH X/Twitter has around 7,000 followers, with 1,921 impressions per tweet.

Secure organisational sustainability

At all times, ASH endeavours to maximise efficiency and minimise organisational costs. We continue to support our staff with flexible and hybrid working options.

Finance

Investments Policy

When not required, the free reserves held by the charity are held on deposit and may be placed on short-term Treasury Deposits at the discretion of the Business Manager.

Principal Funding Sources

Core funding for the entire program of work of the Charity was provided by:

- Cancer Research UK;
- British Heart Foundation.

Financial Review

The year saw a £70,379 decrease in funds. Total income of £903,313 was 14% higher than the previous year.

Charitable expenditure, at £973,692 increased by 27% on the previous year. ASH finished the year with cash balances of £882,094 (down £150,165 from last year) and net assets of £940,943.

Having made transfers of £117,558 from general funds to meet deficits on the various projects for which restricted funds were available, the balance of general funds at the end of the year decreased by £68,538 to £933,655.

Reserves Policy

Reserves are maintained at a level that enables the Charity to manage financial risk, such as the loss of funding sources, allowing the Charity to sustain current activities in the short-term and ensuring that financial commitments can be met as they fall due.

The reserves measure is on a 'managed cash' basis. 'Managed cash' includes all amounts available to finance the general activities of the Charity, and normally include the cash held in the Charity's bank accounts. The targeted level of reserves is a minimum of six months (£487,000) and a maximum of 12 months (£975,000), annualised forecast cash outflow. Six months is considered a reasonable time period considering the Charities two major funding sources are received

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quarterly in arrears.

If the Charity were to suffer a loss of a funding source, the reserves would allow only a short-term maintenance of current activity levels. Steps would still need to be taken to either replace the funding source or to change activities in the longer-term. The current level of managed cash (£882,094) is within the desired range.

Thanks

The Trustees would like to thank the British Heart Foundation, Cancer Research UK and our partners in the Smokefree Action Coalition for supporting our work during the year. In addition, they would like to thank all of the ASH staff for their work during the year.

Trustees' Responsibilities

The Trustees (who are also the Directors of Action on Smoking & Health for the purposes of company law) are responsible for preparing 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Exemption

The above report has been prepared in accordance with the special provisions of section 416 of the Companies Act 2006 relating to small companies and Section 162 of the Charities Act 2011.

On behalf of the Trustees



.....
Professor Nick Hopkinson
Chair

Date: 23/09/2024
.....

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ACTION ON SMOKING AND HEALTH

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

Responsibilities of Trustees and Examiner

The charity's trustees 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 charity's accounts carried out under the Charities Act 2011 ('the 2011 Act') under section 145. 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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
- the accounts do not comply with the applicable requirements concerning the form and content of accounts
- 3) set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Moore Kingston Smith LLP

Adam Fullerton

(ICAEW)

For and on behalf of Moore Kingston Smith LLP

Chartered Accountants

6th Floor
9 Appold Street
London EC2A 2AP

Date: 24 September 2024

**ACTION ON SMOKING AND HEALTH
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2024 £	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2023 £
Income and Endowments From:									
Unrestricted activities									
Grants	2a	642,592	-	-	642,592	614,802	-	-	614,802
Donations	2b	2,924	-	-	2,924	3,695	-	-	3,695
Interest		10,844	-	-	10,844	1,905	-	-	1,905
Charitable activities									
Grants	2a	-	-	136,109	136,109	-	-	120,481	120,481
Contract income		109,779	-	-	109,779	50,228	-	-	50,228
Other income		1,065	-	-	1,065	-	-	-	-
Total Income		<u>767,204</u>	<u>-</u>	<u>136,109</u>	<u>903,313</u>	<u>670,630</u>	<u>-</u>	<u>120,481</u>	<u>791,111</u>
Expenditure On:									
Charitable activities									
Policy Research and Information	3	718,184	3,943	251,565	973,692	621,301	3,892	140,629	765,822
Total Expenditure		<u>718,184</u>	<u>3,943</u>	<u>251,565</u>	<u>973,692</u>	<u>621,301</u>	<u>3,892</u>	<u>140,629</u>	<u>765,822</u>
Net income/(expenditure) for the year before transfers		49,020	(3,943)	(115,456)	(70,379)	49,329	(3,892)	(20,148)	25,289
Transfers	8, 9, 10	(117,558)	2,102	115,456	-	(15,723)	5,575	10,148	-
Net Movement in Funds		(68,538)	(1,841)	-	(70,379)	33,606	1,683	(10,000)	25,289
Funds brought forward		<u>1,002,193</u>	<u>9,129</u>	<u>-</u>	<u>1,011,322</u>	<u>968,587</u>	<u>7,446</u>	<u>10,000</u>	<u>986,033</u>
Funds carried forward		<u>933,655</u>	<u>7,288</u>	<u>-</u>	<u>940,943</u>	<u>1,002,193</u>	<u>9,129</u>	<u>-</u>	<u>1,011,322</u>
		Note 10	Note 9	Note 8		Note 10	Note 9	Note 8	

All results are from continuing activities.

No gains or losses arose in the year other than those shown above.

The notes on pages 17 to 25 form a part of these financial statements.

ACTION ON SMOKING AND HEALTH
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible assets	5		7,288		9,129
Investments			24		24
			<u>7,312</u>		<u>9,153</u>
Current Assets					
Debtors	6	166,031		100,304	
Cash at bank and in hand		<u>882,094</u>		<u>1,032,259</u>	
		1,048,125		1,132,563	
Creditors: Amounts falling due within one year	7	<u>(114,494)</u>		<u>(130,394)</u>	
Net Current Assets			<u>933,631</u>		<u>1,002,169</u>
Net Assets	11		<u>940,943</u>		<u>1,011,322</u>
Funds					
Restricted	8		-		-
Unrestricted					
Designated funds	9		7,288		9,129
General Funds	10		<u>933,655</u>		<u>1,002,193</u>
			<u>940,943</u>		<u>1,011,322</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the companies Act 2006 and with the Financial Reporting Standard 102 (effective January 2015).

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.


No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.


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

The notes on pages 17 to 25 form a part of these financial statements.

These accounts were approved, and authorised for distribution, by the Board of Trustees on 23 September 2024 and signed on its behalf by:



 Professor Nick Hopkinson
 Chair of the Board of Trustees



 Kate Harrison
 Treasurer

Company number: 00998971
Charity number: 262067

ACTION ON SMOKING AND HEALTH

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income for the year	(70,379)	25,289
Adjustments for:		
Depreciation of tangible fixed assets	3,943	3,892
(Increase)/decrease in debtors	(65,727)	205,853
(Decrease)/increase in creditors	(15,900)	66,502
Interest received	(10,844)	(1,905)
Net cash (used)/generated by operating activities	<u>(158,907)</u>	<u>299,631</u>
Cash flows from investing activities		
Interest received	10,844	1,905
Purchase of tangible fixed assets	(2,102)	(5,575)
Net cash from investing activities	<u>8,742</u>	<u>(3,670)</u>
Change in cash and cash equivalents in the year	(150,165)	295,961
Cash and cash equivalents at beginning of year	1,032,259	736,298
Cash and cash equivalents at end of year	<u>882,094</u>	<u>1,032,259</u>
 Analysis of cash and cash equivalents		
Cash at bank and in hand	882,094	1,032,259
	<u>882,094</u>	<u>1,032,259</u>

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

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charitable company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements have been prepared under the historical cost convention. They are prepared in sterling, which is the functional currency of the charity. Amounts presented are rounded to the nearest pound.

Going concern

During this financial year the trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. This year, this requires consideration of its principal funders and the wider economy. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

Company status

The charity is a company limited by guarantee, registered in England & Wales. In the event of the charity being wound up, the liability of each member in respect of the guarantee is limited to £1.

Income

All income including government grant income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably. Where income is received in advance of meeting any performance-related conditions, there is not unconditional entitlement to the income. The recognition of this income therefore is deferred and included in creditors as deferred income until the performance-related conditions are met. Legacies are included in the accounts at the point where the amount receivable can be measured with sufficient reliability; this is normally the point of receipt by the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Resources expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. 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. All expenditure has been classified under headings that aggregate all costs related to the category.

- Charitable activities include expenditure associated with the development of policy, research, information and related activities and include both the direct costs and support costs relating to those activities.
- Support costs are the costs of central functions which relate to the whole organisation. These have been allocated to cost categories on the basis of staff time occupied in each area.
- Governance costs comprise the independent examiners fees and board expenses.

Pension contributions

The charitable company makes contributions to a defined contribution scheme for eligible members of staff the amount being determined in relation to the individual's current salary.

Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

Tangible fixed assets and depreciation

Items are capitalised as fixed assets if their cost exceeds £500.

Depreciation is provided on expenditure at rates calculated to write off each asset over its estimated remaining useful life. The estimated remaining useful lives of the classes of assets are as follows:

Fixtures, fittings and office equipment	3-5 years
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Investments

Investments are held in tobacco related companies to give ASH the right to attend annual general meetings and receive relevant documents. The holdings are minimal and it is therefore considered appropriate to disclose them at historical cost rather than market value as required by SORP. There is no material difference between the cost and the market value.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the objectives of the charity. Designated funds are also unrestricted funds but have been designated by the trustees for a particular purpose and includes the net book value of tangible fixed assets used by the charitable company in its operational activities. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes. The aim and use of each restricted and designated fund is given in the notes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Gifts in kind

Where services are provided to the Charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements as an estimate based on the value of the contribution to the Charity.

Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Other financial instruments

i. Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits with a maturity date of three months or less.

ii. Debtors and creditors

Debtors receivable and creditors payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2a Grants	2024 £	2023 £
<i>Unrestricted grants received</i>		
Supporting charities	<u>642,592</u>	<u>614,802</u>
<i>Restricted grants arising from charitable activities</i>		
Supporting charities	86,110	65,481
NHS England	<u>49,999</u>	<u>55,000</u>
	<u>136,109</u>	<u>120,481</u>
2b Donations (All unrestricted)	2024 £	2023 £
Donations	<u>2,924</u>	<u>3,695</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

3 Charitable activities

The detailed charitable activities are more fully described in the trustees' report and relate to interlinked areas of policy, research and information.

	Direct project costs £	Direct staff costs (see Note 4) £	Support costs (see below) £	2024 £
Policy research and Information	363,345	444,639	165,708	973,692

	Direct project costs £	Direct staff costs (see Note 4) £	Support costs (see below) £	2023 £
Policy research and Information	233,445	379,320	153,057	765,822

Support costs are those shared costs which relate to the operation of the organisation and include:

	Total 2024 £	Total 2023 £
Staff costs (See Note 4)	68,747	62,907
Depreciation	3,943	3,892
Legal & Consultancy	9,324	12,181
Office running costs	59,579	52,619
Telephone and postage	2,864	1,484
Printing, stationery and design	2,699	1,478
Accountancy and payroll	4,851	3,892
Other costs	125	2,403
	152,132	140,856
Governance costs		
Independent examination fee	10,600	9,000
Board expenses	2,976	3,201
	165,708	153,057

The basis of allocation of total overhead costs between direct and support costs is staff time.

Independent examiners fees

Independent examination fee	10,600	9,000
Accountancy and payroll	4,851	3,892
	15,451	12,892

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

4 Staff Costs	2024 £	2023 £
Gross pay	440,383	380,195
Social security	48,842	42,715
Pension contributions	19,066	17,032
	<u>508,291</u>	<u>439,942</u>
Other staff costs	5,095	2,285
	<u>513,386</u>	<u>442,227</u>

The remuneration of 2 members of staff (2023: 1 member of staff) fell into the range £60,000 - £70,000 (2023: £60,000 - £70,000) and 1 member of staff (2023: 1 member of staff) fell into the range £90,000 - £100,000 (2023: £90,000 - £100,000). This figure includes salary but excludes social security costs and employer pension contributions.

No trustees were reimbursed for expenses relating to subscriptions (2023: one trustee was reimbursed £889 for two subscriptions). One trustee was reimbursed for expenses incurred of £275 (2023: none) for travel to board meetings. No trustees received any remuneration in the year (2023: none).

Key management personnel comprise the trustees, Chief Executive, Business Manager, and the Deputy Chief Executive. Total employee benefits for these individuals in 2023-24 were £248,857 (2023: £238,745). This figure includes salaries, employer pension contributions and social security costs. There are no other pecuniary benefits for senior or other staff at the Charity.

Total employee benefits for the Chief Executive in 2023-24 were £109,840 (2023: £105,161), comprising salary £97,623 (2023: £92,974), employer pension contributions £nil (2023: £nil) and social security costs £12,217 (2023: £12,187).

The average number of staff employed, including part time staff, allocated according to function was:

	2024 Number	2023 Number
Central charitable activities	<u>11</u>	<u>10</u>

5 Tangible Fixed Assets

Cost	Fixtures, fittings and equipment £
At 1 April 2023	82,281
Additions	2,102
Disposals	-
At 31 March 2024	<u>84,383</u>
Depreciation	
At 1 April 2023	73,152
Charge for the year	3,943
Eliminated on disposal	-
At 31 March 2024	<u>77,095</u>
Net Book Value	
At 31 March 2024	<u>7,288</u>
At 31 March 2023	<u>9,129</u>

All fixed assets are held for use by the charitable company.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

6 Debtors	2024 £	2023 £
Other debtors	148,626	86,373
Prepayments	17,405	13,931
	<u>166,031</u>	<u>100,304</u>

All debtors are financial instruments measured at present value.

7 Creditors: Amounts falling due within one year	2024 £	2023 £
Trade creditors	97,828	107,578
VAT liability	3,172	5,601
Accruals	13,494	17,215
	<u>114,494</u>	<u>130,394</u>

Included within the figure for accruals is £1,779 (2023: £1,977) owing to the NEST pension scheme.

All creditors, except accruals, are financial instruments measured at present value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

8 Restricted Funds		Funds brought forward April 2023 £	Incoming resources £	Resources expended £	Transfers from General funds £	Funds carried forward March 2024 £
NHS England Supporting NHS Long-Term Plan						
Tobacco Priorities	(a)	-	49,999	(154,242)	104,243	-
Cross Risk Factors Collaboration	(b)	-	51,740	(59,755)	8,015	-
Local Authority Tobacco Control	(c)	-	34,370	(37,568)	3,198	-
		<u>-</u>	<u>136,109</u>	<u>(251,565)</u>	<u>115,456</u>	<u>-</u>
		£	£	£	£	£
NHS England Supporting NHS Long-Term Plan						
Tobacco Priorities	(a)	-	55,000	(55,000)	-	-
Cross Risk Factors Collaboration	(b)	-	35,481	(40,484)	5,003	-
Local Authority Tobacco Control	(c)	-	30,000	(35,145)	5,145	-
Secondhand Smoking	(d)	10,000	-	(10,000)	-	-
		<u>10,000</u>	<u>120,481</u>	<u>(140,629)</u>	<u>10,148</u>	<u>-</u>

(a) This funding from NHS England is for activities to promote the NHS Long-Term Plan Tobacco Priorities.

(b) This project is for research into Cross Risk Factors (smoking, alcohol and obesity) and is funded by Cancer Research UK.

(c) This project provides an annual tobacco control report tracking Local Authority activity in tobacco control and consists of a grant from Cancer Research UK.

(d) This amount represents the legacy of Jean Matthews. The money was specified for use in campaigns against involuntary smoking. The expenditure of this happened during the year 2022-23 on work to reduce exposure to passive smoking during pregnancy

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

9 Designated Funds	Funds brought forward April 2023	Incoming resources	Resources expended	Transfers from General funds	Funds carried forward March 2024
	£	£	£	£	£
Capital equipment	9,129	-	(3,943)	2,102	7,288
	<u>9,129</u>	<u>-</u>	<u>(3,943)</u>	<u>2,102</u>	<u>7,288</u>
	Funds brought forward April 2022	Incoming resources	Resources expended	Transfers from General funds	Funds carried forward March 2023
	£	£	£	£	£
Capital equipment	7,446	-	(3,892)	5,575	9,129
	<u>7,446</u>	<u>-</u>	<u>(3,892)</u>	<u>5,575</u>	<u>9,129</u>

The capital equipment fund equates to the value of tangible fixed assets. These are not liquid assets or easily realisable.

10 General Funds	Funds brought forward April 2023	Incoming resources	Resources expended	Transfers to other funds	Funds carried forward March 2024
	£	£	£	£	£
Central funds	1,002,193	767,204	(718,184)	(117,558)	933,655
	<u>1,002,193</u>	<u>767,204</u>	<u>(718,184)</u>	<u>(117,558)</u>	<u>933,655</u>
	Funds brought forward April 2022	Incoming resources	Resources expended	Transfers to other funds	Funds carried forward March 2023
	£	£	£	£	£
Central funds	968,587	670,630	(621,301)	(15,723)	1,002,193
	<u>968,587</u>	<u>670,630</u>	<u>(621,301)</u>	<u>(15,723)</u>	<u>1,002,193</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

11 Analysis of Net Assets between Funds	Fixed assets £	Net current assets £	Total 2024 £
Restricted funds:	-	-	-
Unrestricted funds:			
Designated funds	7,288	-	7,288
General funds	24	933,631	933,655
	<u>7,312</u>	<u>933,631</u>	<u>940,943</u>
	Fixed assets £	Net current assets £	Total 2023 £
Restricted funds:	-	-	-
Unrestricted funds:			
Designated funds	9,129	-	9,129
General funds	24	1,002,169	1,002,193
	<u>9,153</u>	<u>1,002,169</u>	<u>1,011,322</u>

12 Operating Lease Commitments

The company had annual commitments under operating leases as follows:

	2024 Land and Buildings £	2023 Land and Buildings £
Expiring:		
- within 1 year	30,799	27,297
- in between two and five years	<u>24,106</u>	<u>49,498</u>

During the year £33,900 (2023: £30,600) has been recognised as an expense in the SOFA (part of office running costs) .

13 Related Party Transactions

Jane Ellison is a Non-Executive Director of NHS England (from February 2024). ASH received funding of £49,999 from NHS England in the financial year to 31 March 2024 (2023: £55,000).