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Company No: SC348773
Scottish Charity: SC039880

THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

ANNUAL REPORT and ACCOUNTS

For the year ended 31 December 2025

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2025

The Director of the Company, and the Trustee who served during the year was:

Cassandra Kelly-Cirino

Registered Office
CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Bankers
Bank of Scotland
75 George Street
Edinburgh
EH2 3EW

Auditors
CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Solicitors
Gillespie Macandrew LLP
163 West George Street
Glasgow
G2 2JJ

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

TRUSTEE REPORT

For the year ended 31 December 2025

The Trustees present their report and audited accounts for the year ended 31 December 2025.

OBJECTIVES AND AIMS OF THE COMPANY

Subject to the over-riding qualification under Clause 3 of the Memorandum of Association of The International Union Against Tuberculosis and Lung Disease, the objects of the Company are:

1A.1 The objects of the Charity are the advancement of education, the advancement of health, the saving of lives and the reduction of premature deaths by conducting research, providing training, developing policy, offering technical assistance in the provision of health solutions and by seeking to strengthen health systems, in relation to tuberculosis, lung disease and non-communicable diseases (hereinafter referred to as "NCDs") and their risk factors, including but not limited to respiratory diseases, cardiovascular diseases, cancers and diabetes.

1A.2 Without prejudice to the generality of article 1A.1, the Charity may, amongst others, seek:

(a) to prevent and control tuberculosis, lung disease and NCDs as well as other related health problems on a worldwide basis, with a particular emphasis on low income countries,

(b) to promote national autonomy within the framework of the priorities of each country by developing, implementing and assessing relevant health programmes,

(c) to gather and disseminate knowledge on tuberculosis, lung disease, NCDs and resulting community health problems,

(d) to alert doctors, decision makers, leaders of opinion and the general public to the dangers presented by tuberculosis, lung disease and NCDs and the resulting community health problems,

(e) to co-ordinate, assist and promote the work of the Charity's associated organisation, the International Union against Tuberculosis and Lung Disease,

(f) to establish and maintain close links with the World Health Organisation, other United Nations organisations and governmental and non-governmental institutions in health and development sectors, and

(g) to do all such other things as are incidental to or conductive to the attainment of the above objects or any of them.

Key Achievements in 2025

The Edinburgh Charity (henceforth the 'Company') annually applies for grant funding from its affiliate French charity to deliver various aspects of the Union's programmes. In 2025, the Company in the UK assisted in delivering several strands of the Union's overall strategy:

- Business Development
- Events & Conferences
- Journals & Publications Department
- Membership
- Communications
- Myanmar Country Office support (until end of June 2025 only)

Bringing the tobacco control community back together (after seven years apart)

Organised by The Union, with support from Bloomberg Philanthropies and the World Health Organization (WHO), the World Conference on Tobacco Control 2025, brought together 1,300 delegates from around the globe for three days of collaboration, inspiration and action.

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Held in Dublin, Ireland from 23-25 June, the conference featured keynote speeches from Dr Tedros Adhanom Ghebreyesus, Director-General of the WHO and Taoiseach of Ireland Micheál Martin.

Over 65 presenters contributed to an engaging exchange of research, policy and practice aimed at advancing global tobacco control efforts. The conference was concluded with the signing of the Dublin Declaration, a powerful call to action on behalf of the delegates reaffirming the urgency of global tobacco control efforts.

The conference achieved coverage in several major national publications, including The Guardian, Indian Express, and The Independent.

Enhancing knowledge through greater access

IJTLD Open has gone from strength to strength, with more manuscripts published across an increased range of article categories. The scope of the journal has also expanded to include non-tuberculous mycobacteria, and viral and fungal respiratory diseases. The journal's value to the community has also been recognised with indexing by the Directory of Open Access Journals and Scopus.

We transitioned to a new typesetter with improved quality of service and reduced cost of services.

Providing members with the opportunity to drive the organisation forward

In 2025, the membership department delivered a series of activities to enhance our ability to update members and hear from them, including:

- Hosting several webinars, two General Assemblies and Town Hall meetings to
- Distributing polls, articles, news and invitations
- Assisting with Board, scientific section, conference committee and regional elections
- Facilitating over 20 face-to-face member meetings at the Union World Conference on Lung Health.
- Providing non-financial support for the North America Region Conference in Vancouver, Canada

Inspiring resilience after the Myanmar earthquake

On Friday 28 March, Myanmar was devastated by a 7.7 magnitude earthquake that killed thousands of people, destroyed many buildings and left the country without vital infrastructure. While The Union Office in Mandalay, the epicentre of the earthquake, was damaged; fortunately, only two of our nearly 150 colleagues suffered minor injuries. However, many of our colleagues and their families had serious damage to their homes and were displaced. Several staff took refuge within our office compound.

Despite their on-going personnel challenges, our Myanmar team's commitment to continuing essential TB and lung disease programmes amid such adversity is unwavering. Alongside other humanitarian actors, our colleagues worked tirelessly to provide emergency medical care, improve water and sanitation conditions, and offer psychological support to trauma victims.

Incredibly, just 14 weeks after the earthquake hit, our TB and HIV programmes were once again reaching pre-earthquake levels of service delivery. A truly remarkable achievement by our inspirational team in Myanmar. Read the stories of resilience shared by our colleagues, volunteers and people we serve.

The Company was supporting the Myanmar Country Director position until July 2025. Funding cuts required a redefinition of the position that moved this role out from the UK Company, but has been maintained within The Union at a reduced level of effort.

Uniting the lung health community in Copenhagen

Despite devastating global funding cuts and geopolitical turmoil, over 3,000 lung health experts from 120 countries took part in the Union World Conference on Lung Health 2025 in Copenhagen, Denmark.

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A powerful feature of this year's Union Conference was the inclusion of four authors who are breathing new life into TB advocacy, with global health advocate and bestselling author, John Green delivering an inspiring keynote speech.

Once again, Community Connect continued to grow as a key element of the conference – becoming a vital platform for the affected community and civil society to share experiences and develop person-centred solutions for lung health.

Ground-breaking research and thought-provoking opinions shared during the conference received notable media coverage, featuring in The Guardian, El Pais and SciDev.

Key objectives for 2026

- Deliver the Union World Conference on Lung Health 2026 in Rio de Janeiro, Brazil.
- Build on the reputation of IJTLD OPEN as a home for high quality articles.
- Launch of a new Journal in early 2026: IJTLD Chronic Respiratory Diseases (IJTLD CRD).
- Deliver an official World Health Assembly side event at the WHO Headquarters in Geneva, Switzerland.
- Improve member engagement through the development of a new membership website, establishment of a Union Council and other initiatives.

FINANCIAL REVIEW

The company's funding is provided by the company's French funding charity by the same name.

Grant funding is provided for the company's charitable objects and its related research, training and Union Network related grant activities. The company's principal costs are salary related.

Reserves policy

The Trustees have considered the reserves requirements of the company and have agreed with the French charity budgetary procedures and monthly draw down requirements for the company's operational requirements for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
International Union against Tuberculosis and Lung Disease Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 September 2008. It is registered as a charity with OSCR (Office of the Scottish Charity Regulator). In accordance with the company's Memorandum of Association every Member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the assets of the company in the event of it being wound up.

Appointment of Trustees
A Trustee is appointed in accordance with the company's Articles of Association and constitution by the parent charity.

Trustee Induction and Training
A new trustee receives documentation briefing them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association and decision-making processes, the business plan and recent financial performance of the charity.

Organisation
The Trustee (appointed by the parent charity) administers the charity and reports activity to the company's funding organisation by the same name based in Paris, France. A Head of the Office is appointed by the trustee to manage the day-to-day operations of the charity. To facilitate effective operations the Head of the Office has delegated authority, with terms of delegation approved by the trustee, for operational matters, including finance, employment and research and training related activity.

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Related Parties
The French charity provides all grant funding in support of the company's role.

Risk Management
The trustee has a risk management strategy that comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due, regular liaison with the Paris charity, and active management of creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks arising from health and safety of employees and consultants working abroad. These risks are managed by ensuring regulation is followed, having robust policies and procedures in place and regular awareness training for staff working in these areas.

The risk register was reviewed by the Trustee in January 2023, noting high risks such as the vulnerability of funding, staff retention and program complexities, along with moderate and lower risks such as COVID-19. The status of all such risks will be reviewed regularly by the Trustee to mitigate loss and to continue to carry out the core objectives of the organisation.

Pay Policy for Senior Staff
The Trustee and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The Trustee did not receive remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, pay levels are benchmarked against those of organisations of a similar size that run on a voluntary basis. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

Statement of Trustee Responsibilities
The Trustee (who is also the director of The International Union Against Tuberculosis and Lung Disease for the purposes of company law) is responsible for preparing the Trustee Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income and expenditure, of the charitable company for the year. In preparing the accounts the Trustee is required to:

- select suitable accounting policies and 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 accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

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TRUSTEE REPORT ***(continued)***

For the year ended 31 December 2025

The Trustee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enables them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the Trustee is aware:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustee has taken all the steps that they ought to have taken to make themself aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
CT Audit Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Small company provisions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed



Casaandra Kelly-Cirino
Trustee

Approved by the Trustee on 16 June 2026

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT

For the year ended 31 December 2025

Opinion
We have audited the financial statements of The International Union Against Tuberculosis and Lung Disease (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cashflows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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

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

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

Other information
The other information comprises the information included in the trustees' annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

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Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risks of acts by the charitable company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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Auditors' responsibilities for the audit of the financial statements (continued)
We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including OSCR;
- Reviewing board minutes;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its Trustees, as a body for our audit work, for this report, or for the opinions we have formed.

Steven Smillie

Steven Smillie (Senior Statutory Auditor)

For and on behalf of
CT Audit Limited
Chartered Accountants and Statutory Auditors
61 Dublin Street
Edinburgh
EH3 6NL

16 June 2026
……

CT Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
Incorporating the Income and Expenditure Account

For the year ended 31 December 2025

	Notes	2025 Un-Restricted Total £	2024 Un-Restricted Total £
Income:			
Donations	3	611	-
Charitable activities	4	644,893	820,238
Other income		1,167	600
Total income		646,671	820,838
Expenditure on:			
Charitable activities	6	646,671	925,795
Total expenditure		646,671	925,795
Net expenditure		-	(104,957)
Net movement in funds		-	(104,957)
Total funds at 31 December 2024		-	104,957
Total funds at 31 December 2025		-	-

All incoming resources and resources expended derive from continuing activities.

The company has no recognised gains or losses other than those included in the Statement of Financial Activities.

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

BALANCE SHEET

As at 31 December 2025

	Notes	£	At 31 December 2025 £	At 31 December 2024 £
Tangible Fixed assets:				
Equipment	7		714	1,507
Current assets:				
Debtors	8	1,812		28,404
Cash at bank and in hand		18,159		27,396
		19,971		55,800
Liabilities:				
Creditors: Amounts falling due within one year	9	20,685		57,307
Net current assets			(714)	(1,507)
Total assets less current liabilities			-	-
Total net assets			-	-
The funds of the charity:				
Unrestricted funds			-	-
Total charity funds			-	-

The accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The accounts were approved by the Trustee on 16 June 2026 and were signed



Cassandra Kelly-Cirino
Director

Company No. SC348773

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
(A Company Limited by Guarantee)

STATEMENT of CASHFLOWS

As at 31 December 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income per the Statement of Financial Activities	-	(104,957)
Depreciation charges	793	871
Decrease in debtors	26,592	122,268
(Decrease) in creditors	(36,622)	(804)
Net cash from operating activities	(9,237)	17,378
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(1,118)
Net cash used in investing activities	-	(1,118)
Change in cash and cash equivalents in the year	(9,237)	16,260
Cash and cash equivalent brought forward	27,396	11,136
Cash and cash equivalents carried forward	18,159	27,396

ANALYSIS of CHANGES in NET DEBT

	At 1 January 2025	Cashflows	Other non-cash Changes	At 31 December 2025
	£	£	£	£
Cash and cash equivalents				
Cash	27,396	(9,237)	-	18,159

The notes on pages 13 to 18 form part of these accounts.

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THE INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
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NOTES to the ACCOUNTS

For the year ended 31 December 2025

1. Accounting policies

Basis of preparation

The accounts have been prepared in accordance with 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) (March 2018) - (Charities SORP (FRS 102 October 2019)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The International Union Against Tuberculosis and Lung Disease is a company limited by guarantee incorporated and domiciled in Scotland with registered company number SC348773. The registered office is 61 Dublin Street, Edinburgh, EH3 6NL.

The International Union Against Tuberculosis and Lung Disease meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts have been presented in Pounds Sterling as this is the functional and presentational currency of the charitable company.

Going concern

The accounts have been prepared on a going concern basis. The director has received formal confirmation of continued financial support for a period of 12 months from signing the financial statements from the French charity, International Union Against Tuberculosis and Lung Disease and as a result they have assessed the charitable company's ability to continue as a going concern. Thus, they continue to adopt the going concern basis of accounting in preparing these accounts.

Incoming

All income is included in the Statement of Financial Activities when International Union Against Tuberculosis and Lung Disease is entitled to the income, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from grants provided by the French funding charity of the same name, where related to performance and specific deliverables, are accounted for as International Union Against Tuberculosis and Lung Disease earns the right to consideration by its performance.
- Investment income is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.
- Incoming resources from charitable activities are accounted for when earned.
- Income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance, are recognised when International Union Against Tuberculosis and Lung Disease becomes unconditionally entitled to the grant.

Income is only deferred when:

- the donor specifies that the grant must be used in future accounting periods; or
- the donor has specified conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charitable Company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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1. Accounting policies *(continued)*

Expenditure is included on an accruals basis. Expenditure is classified under the following activity headings:

- Charitable activities include direct expenditure associated with meeting the objectives of the charity together with support and governance costs principally relate to indirect employee costs within the company but also include fees paid to consultants, rent and office costs.

- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Expenditure allocation
Expenditure has been charged direct to charitable expenditure and support costs as appropriate.

Charitable activities
The cost of charitable activities comprises the costs relating to meetings, research, training events and Union Network related grant activities.

Taxation
As a recognised charity the company does not require to make any provision for taxation.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

VAT
The company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Pensions
Employees of the Company are entitled to join a defined contribution ‘money purchase’ scheme managed by The Pensions Trust. The Company’s contribution is restricted to the contributions disclosed in note 11. The scheme assets are held separately from those of the company.

Funds
Unrestricted income funds comprise those funds which the Directors are free to use for any purpose in furtherance of the charitable objects.

Operating leases
Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.

Debtors
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the Company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

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1. Accounting policies *(continued)*

Financial instruments
The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Net expenditure	**Year to 31 December 2025** £	**Year to 31 December 2024** £
This is stated after charging or crediting:		
Depreciation	793	871
Auditor's remuneration – audit fee	-	5,820
Non audit services (registered office)	-	480

3. Donations	**Year to 31 Dec 2025** £	**Year to 31 Dec 2024** £
Donations	611	-

4. Grants	**Year to 31 December 2025** £	**Year to 31 December 2024** £
IUATLD - France	644,893	820,238

5. Staff costs	**Year to 31 December 2025** £	**Year to 31 December 2024** £
Total salaries and wages	428,987	395,012
Total social security costs	47,079	41,891
Pension	12,870	11,869
	488,936	448,772
	No.	No.
The average number of employees during the year was	7	6

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5. Staff costs *(Continued)*

The number of employees whose remuneration as defined for taxation purposes amounted to more than £60,000 in the year was as follows:

	Year to 31 December 2025 No.	Year to 31 December 2024 No.
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-
£120,001 - £130,000	-	1
£140,001 - £150,000	1	-

The Trustee was not paid nor received any other benefits from the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil), the Trustee did not receive payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the Company comprise the Trustee and the Senior Management Team. The total employee benefits of the key management personnel of the Charity were £nil (2024: £115,425).

6. Expenditure on charitable activities	Direct costs £	Indirect Support costs £	Year to 31 Dec 2025 £	Year to 31 Dec 2024 £
(a) Charitable activities				
Project expenses	8,497	-	8,497	20,180
Consultant fees	138,694	-	138,694	403,570
Professional fees	2,528	-	2,528	3,909
Transport and travel	1,455	-	1,455	24,839
Salaries	488,936	-	488,936	448,772
Per diem and miscellaneous	1,802	-	1,802	8,515
Premises	3,154	-	3,154	3,072
Bank charges	-	1,131	1,131	2,318
Governance costs (b)	-	474	474	10,620
Total expenditure	645,066	1,605	646,671	925,795
(b) Governance costs				
Audit fee	-	-	-	5,820
Legal and professional fees	-	474	474	4,800
	-	474	474	10,620

Support costs principally include printing, postage and stationery, telephone and internet costs, governance costs and office rent. Charitable activities are considered as one principal activity.

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NOTES to the ACCOUNTS ***(Continued)***

For the year ended 31 December 2025

7. Fixed Assets		**Equipment**
	2025	**2024**
	£	**£**
Cost		
At the beginning of the year	2,378	1,260
Additions	-	1,118
At end of the year	**2,378**	**2,378**
Accumulated depreciation		
At the beginning of the year	871	140
Provided for in the year	793	731
At end of the year	**1,664**	**871**
Net book value		
At 31 December 2025	714	1,507

8. Debtors	**2025**	**2024**
	£	£
Sundry debtors and prepayments	1,812	28,404

9. Creditors: Amounts falling due within one year	**2025**	**2024**
	£	£
Accruals	6,947	43,666
Other taxes and social security	13,738	13,041
Deferred income	-	600
	20,685	57,307

Movement on deferred income account in the period:	£	£
As at 1 January	600	600
Released during year	(600)	(600)
Amounts deferred during year	-	600
Deferred income account at 31 December 2025	-	600

10. Constitution

The company being limited by guarantee has no share capital. The guarantor has guaranteed £1.

11. Pension contributions

The company participates in a defined contribution pension scheme. Pension contributions of £12,870 (2024: £11,869) were charged during the year. Pension contributions of £nil (2024: £nil) were outstanding at the year end.

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12. Related parties and going concern

The charity received funding in the form of grants totalling £644,893 (2024: £820,238) from the International Union Against Tuberculosis and Lung Disease, a charity established and registered in France. The Scottish charity is accountable to the French charity for its activities. Funding received from the French charity is disclosed in the Statement of Financial Activities.

The Trustee has received formal confirmation of the continued financial support of the French charity. Consequently, the financial statements have been prepared on the going concern basis.

Cassandra Kelly-Cirino is a member of the International Union Against Tuberculosis and Lung Disease, and the funding charity established and registered in France.