

Haemochromatosis UK
Trustees' Annual
Report & Accounts
2023

Haemochromatosis • UK +Fe
Helping people live with iron overload

Haemochromatosis UK Trustees' Annual Report and Accounts

For the year ending 31 December 2023

Published April 2024

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www.haemochromatosis.org.uk

Statutory Information

We are Haemochromatosis UK.

Registered as Charity number 1001307 and SCO41701.

Company Limited by Guarantee No. 2541361.

Registered office

The Flaxmill, Flaxmill Lane, Pinchbeck, Lincolnshire, PE11 3YP

Regulators

Charity Commission for England and Wales (Charity No. 1001307)

The Office of the Scottish Charity Regulator (Charity No. SCO41701)

Companies House (Company Limited by Guarantee No. 2541361)

Independent Financial Examiner

Community Accounting Plus

Units 1 and 2, Northwest

41 Talbot Street

Nottingham

NG1 5GL

Trustees

Dr Heidi Fuller (appointed 12 November 2023), Interim Co-Chair

Serena ter Kuile (appointed 12 November 2023), Interim Co-Chair

Rodger Houghton, Finance Trustee

Kevin King, Legal Trustee

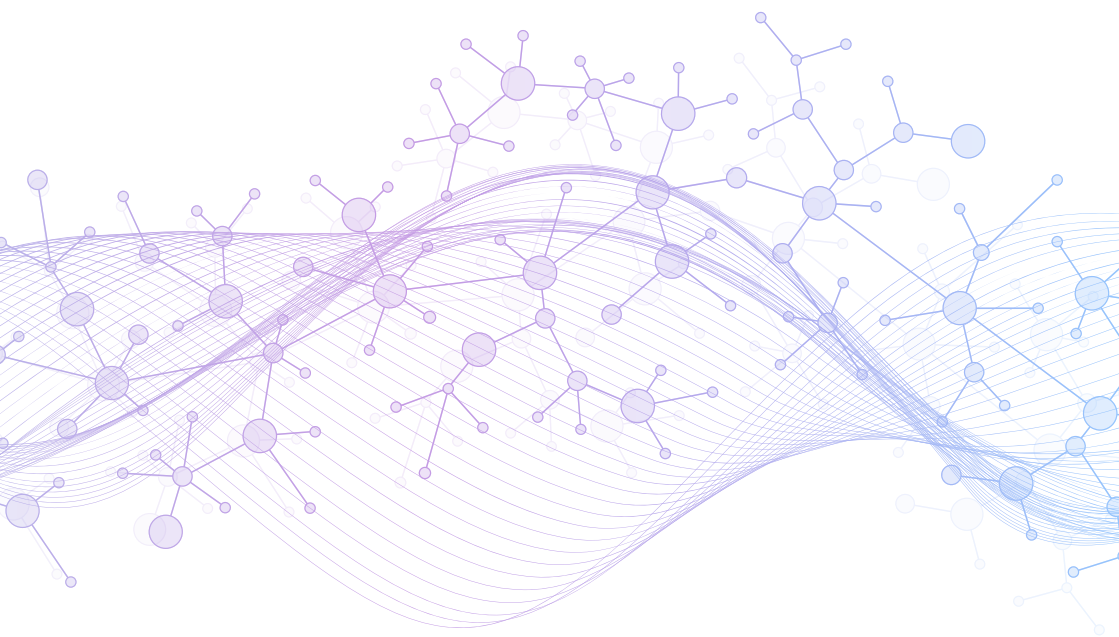
Dr Florian Jaeckle (appointed 12 November 2023)

Katy Burns MBE, Chair of Trustees (resigned 12 November 2023)

Catherine Wiggins (resigned 12 November 2023)

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2. A MESSAGE FROM THE CHIEF EXECUTIVE



It's been an amazing and busy 2023!

Despite a range of cost of living pressures, we've grown our membership base by almost 20% during 2023. Our clinician education programme is busier than ever, with our Royal College of General Practitioners and Royal College of Nursing accredited eLearning resources both securing re-accreditation and growing healthcare professional usage. Our medical research programme, over-seen by an expanded Clinical & Research Advisory Panel, is also growing as we seek clinical solutions to many of the problems commonly experienced by people with GH.

Our genetic testing service continued its exciting growth trajectory. What started almost 3 years ago as a tentative toe-in-the-water has developed into a core service, helping families understand their genetic risk of iron overload and facilitating research into the often under-reported prevalence of the condition. We regularly receive positive feedback on the life changing impact of this service and our pro-active efforts to provide screening to communities at risk:

"I was a participant in your first testing project in Derry, Northern Ireland two years ago...as a result of my diagnosis, several of my siblings and their children have been diagnosed...so I am very grateful that you have initiated this testing programme."

Haemochromatosis UK now conducts more HFE genetic tests most weeks than the entire NHS. We continue to press for better access to testing and a pro-active, preventative healthcare approach by the NHS to the condition. It's important to us that we deliver this service to a very high standard, something which is recognised in a net promoter score of 94% by people who have received a test from us. This is tribute to the diligence of our staff team, who work hard to deliver the majority of test results within 2 weeks in a format which is readily understood, complemented by a counselling appointment with our specialist nurses. This feedback from someone who recently completed a test and received support and advice from our specialist nurses Diogo and Victoria is representative:

"I must say I'm amazed by Haemochromatosis UK. You are a really sharp, smart and effective outfit, especially in the way that you link your excellent advice service so smartly to your research and advocacy. "

2023 saw our first multi-channel TV, radio and billboard awareness campaign. With the help of local businesses in Northern Ireland we launched a £300k awareness campaign that garnered great feedback from the community as well as screening over 100 people who would otherwise been unaware of their risks of iron overload. We hope to do more of this in other parts of the UK, but funding is always a challenge.

During the year we doubled-down on our commitment to our volunteers and the vital role they play in many aspects of our work. This was recognised independently with the award of Investing In Volunteers accreditation, a significant milestone in our efforts to professionalise our approach to volunteering across the charity's activities.

Early in 2023 we launched our new GH Buddy Scheme. This matches up people seeking information and ongoing support following a recent diagnosis with our amazing trained volunteer Buddies. We've been taken aback at just how well received this new service has been. Almost 100 people have been buddied in this first year and we look forward with excitement to expanding the service in 2024.

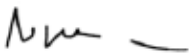
We continue to press "the powers that be" for improvements in care for people affected by genetic haemochromatosis. Our advocacy through the All-Party Parliamentary Group on Genetic Haemochromatosis at Westminster continues. It's now complimented by similar initiatives at Stormont and Holyrood.

Our work in Northern Ireland has been particularly well-received. In March 2023, we published our NI Cost of Illness report which builds upon the health economics model we developed in 2021 with YHEC for the UK as a whole. Revising the model to incorporate the results of our NI screening programme reveals that the costs to the NHS in Northern Ireland by not pro-actively diagnosing the condition are disproportionate, something that has spurred the Northern Ireland Blood Transfusion Service to improve donor registration processes to enable faster and easier GH donor registration, mirroring arrangements we secured in England and Wales in 2021/2.

In June we launched our new smartphone app, MyIron+. We were thrilled to see thousands of people with GH install the app to help manage blood test results, appointments and to access our range of trusted information resources. Within 6 months of launch we had measured 5 times as many app users as we had projected for the whole year, a pattern of growth that has continued into 2024.

Our charity receives no NHS or government funding. Everything we do is powered by donations. And so we are especially thankful to our financial supporters, for everything they do - helping us, to help others.

Thank you to everyone who has helped us in 2023 – we look forward to 2024 with excitement!



Neil McClements, Chief Executive Officer
January 2024

3. TRUSTEES' REPORT FOR 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

The Trustees:

Dr Heidi Fuller (appointed 12 November 2023), Interim Co-Chair
Serena ter Kuile (appointed 12 November 2023), Interim Co-Chair
Rodger Houghton, Finance Trustee
Kevin King, Legal Trustee
Dr Florian Jaeckle (appointed 12 November 2023)
Katy Burns MBE, Chair of Trustees (resigned 12 November 2023)
Catherine Wiggins (resigned 12 November 2023)

Background

Genetic haemochromatosis (GH) is a condition that leads to a build-up of iron in the body to toxic levels. In turn this causes a wide range of symptoms and follow on conditions, some of which can be very serious or indeed, in the worst cases, fatal.

Haemochromatosis UK (HUK) is a patient led membership-based charity and patient organisation. At year-end HUK had almost 2,900 paid-up members and over 2,700 clinician associates. The charity links thousands of people affected by GH through events, social media and other activities.

HUK has four key objectives :

- to provide information and support to patients and their families
- to educate healthcare professionals, patients and others about GH and its impact
- to raise public awareness of GH and of the importance of early intervention
- to stimulate and influence research into the science, impact and statistics of GH.

In this report, we report progress with these objectives during 2023 and outline plans and aspirations for the coming year.

The Trustees follow the Charity Commission's guidance on public benefit when planning and reviewing spending, activities and budgets. Many of the trustees have GH themselves, which ensures that we do not lose sight of our priorities. We also recognise that having GH is not a prerequisite to join the Board. We seek to draw upon a wide range of talents and skills, both within and beyond the GH community, to ensure that the Board is effective and focussed in supporting the charity's continuing development.

It's important to note that the charity's financial position remains sound, despite the significant and continuing challenges to community fundraising brought by the Covid pandemic. We continue to focus on stewarding the charity's financial resources to ensure the long-term sustainability of the organisation whilst delivering much-needed, effective services to the GH community. Our Annual Financial Statements set out the financial position in more detail on the following pages.

Trust grants

This year, we have enjoyed further increased support from charitable trusts and donations from family foundations totalling £197,246.

The Trustees would like to extend their grateful thanks and public acknowledgment to our supporters:

- Shears Foundation
- Robert Luff Foundation
- De Laszlo Foundation
- National Lottery Northern Ireland
- Boots plc
- Forrester Family Trust
- UKH Foundation
- Zedra Trust
- The Batchworth Trust
- Harry Cureton Fund
- Cambridgeshire Community Fund
- Guy Fawkes Charitable Trust
- M Boal Charitable Trust
- FB Coales No 4 Family Trust
- Lascelles Charitable Trust
- Oakdale Trust
- Callendar Charitable Trust
- Chapman Trust
- BCH
- Tesco
- Doris Field Trust
- Astor Foundation
- Michael Cornish Charitable Trust
- An Anonymous Foundation
- JRC
- Northcott Devon Foundation
- Society for Endocrinology
- DMG Roper Trust

Corporate donations

We gratefully acknowledge the support of the following donors for their support during 2023:

- Google Ireland Limited
- Genesis Advertising
(for services in kind)
- Hagan Homes
- Air Products Plc
- BDO LLP

An important thank you message

The trustees extend their grateful thanks to all the volunteers, members, donors, fundraisers, activists, advisers and other supporters who have made a contribution over the year. There are so many individuals who have helped develop the life of our charity – too many to mention by name. It is difficult to convey the importance of what you do for us and for people affected by genetic haemochromatosis in a few words; we thank you all sincerely.

Statement of Fundraising Regulator and Fundraising Preference Service Compliance

Donors to our charity can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice. This report covers the requirements charities must follow as set out in the Charities Act 2016.

To raise funds for the charity we apply to grant-making bodies, encourage volunteer participation in external fundraising events, ask for regular and spontaneous donations through online appeals, and receive donations in memory and in lieu of gifts. Our staff work in-house to help us deliver fundraising initiatives. We aim to ensure any external fundraisers, professional or voluntary we engage observe the highest standards in terms of fundraising practice, including compliance with the Code of Fundraising Practice and the charity's own policies. Our Fundraiser is a Diploma qualified member of the Chartered Institute of Fundraising.

We are registered with the Fundraising Regulator and comply with all the relevant standards set out in the Code of Fundraising Practice.

We occasionally use third-party partners to help us raise funds (for example the Big Give), particularly where we do not have the expertise in-house. We have safeguards in place when working with partners so that we protect our supporters and the reputation of our charity. All donations are accepted and processed in line with the charity's published Donations Policy.

We aim to respond to all complaints relating to our fundraising activities within 28 days. Complaints are dealt with in-line with our fundraising complaints policy. Any serious complaints are dealt with by our CEO and Trustees so that they can consider lessons learnt. The Trustees also consider an annual report about complaints, from the CEO.

Our website provides our contact details to the public, in the event that an individual wishes to make a complaint. In 2023, we had no fundraising complaints and so there were no complaints to report to the Fundraising Regulator.

We are also signed up to the Fundraising Preference Service (FPS) to enable individuals to opt out from receiving fundraising communications from us. In 2023, we received no requests from the FPS for action.

We publish our external policies publicly on our website here: <https://www.haemochromatosis.org.uk/our-policies> These include our Safeguarding Policy. In addition to this policy we have an agreed operating procedure to protect vulnerable people. Our fundraisers (both staff and partners) are familiarised with the code of conduct to ensure that it is applied properly and everyone fundraising for the charity undertakes mandatory safeguarding training and assessment, annually.

4. GOVERNANCE

Trustees are responsible in law for the financial and strategic management of the charity. They are accompanied on the board by Board Observers, who are “trustees-in-training”.

Board members are expected to attend all Board meetings and the charity’s annual conference and AGM, contribute meaningfully to decision making, and to act in accordance with good practice guidance issued by the Charity Commission and Companies House.

In 2021, the charity enhanced its governance with the introduction of Board Observers. These people bring specific skills to the board in an advisory capacity and are “trustees-in-training”. After a suitable period of time, the Board and Observer may consider, but are not obliged to undertake, a progression to full trusteeship. Board Observers attend all board meetings but do not have voting rights and are not directors of the charity’s company limited by guarantee. However, they are encouraged to participate fully in the life of the charity and the board’s activities. During 2023, Serena ter Kuile, Dr Heidi Fuller and Dr Florian Jaeckle progressed from Board Observership to Trusteeship at the invitation of the board.

When a Trustee or Board Observer vacancy arises, it is advertised widely in accordance with Charity Commission best practice guidance. This includes on our own website, eBulletin and social media channels, plus external recruitment forums including ICAEW Volunteers, CharityJobs, Reach Volunteering, Law Society Volunteering, LinkedIn, Women On Boards, the Young Trustees Movement and elsewhere. Each new trustee/board observer is provided with an induction training pack, which includes a guide to the legal and practical responsibilities of being a trustee/observer. Formal training with NCVO in the role and legal responsibilities of a trustee is also provided. All board members must undertake safeguarding training, annually.

Our record with the commission is at www.charitycommission.gov.uk and can be found by searching on this site using charity number 1001307.

The Executive

The Trustees delegate responsibility for day-to-day operations to the Chief Executive, in accordance with a formally documented Scheme of Delegation.

The Chief Executive is supported by a small part-time staff team, comprised of Advanced Nurse Practitioner, Information & Advisory Nurse, Philanthropy Manager, Finance Controller/Book-keeper and Charity Administrator. The team represents 4 full-time equivalent post-holders.

Risk Management

Haemochromatosis UK recognises the importance of understanding and managing risk. As such, the Board of Trustees conducts a review of the major risks to which the charity is exposed at each board meeting. As part of this process, a risk register has been established and is updated at least quarterly in order to identify and evaluate the risks faced and formulate a response.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Policies and procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Responsibility for risk assessment and day-to-day risk management is defined in the charity's scheme of delegation.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all financial transactions. Risks to operations due to Covid-19 are monitored and implemented in accordance with prevailing UK government guidance.

Procedures and training are in place to ensure compliance with safeguarding best practices and the health and safety of staff, volunteers and beneficiaries.

Strategic Planning

The charity worked throughout 2022 to review and revise its organisational strategy. The organisational strategy was formally endorsed and adopted in early 2023 by the board. An overview has been published online here : <https://www.haemochromatosis.org.uk/strategy-2023-to-2028>.



5. HAEMOCHROMATOSIS UK OBJECTIVES, STRATEGIES AND ACTIVITIES

Objects and aims

To provide for persons with hereditary haemochromatosis or associated diseases (hereinafter called “the Diseases”) help with those problems (including but not limited to diagnosis, medical care, treatment and financial burden) resulting from the Diseases and to provide such other charitable relief as the Society may think fit;

- (ii) To undertake for the public benefit research into the Diseases and to publish the useful results of such research;
- (iii) To advance the education of the general public and the medical profession into the causes, effects and prevalence of the Diseases with the aim of:
 - (a) increasing the proportion of haemochromatotics diagnosed as such;
 - (b) promoting diagnosis at an early stage before the onset of irreversible organ damage.

Objectives, strategies and activities

HUK undertakes four key activities :

- to provide information and support to patients and their families;
- to educate healthcare professionals, patients and others about GH and its impact;
- to raise public awareness of GH and of the importance of early intervention;
- to stimulate and influence research into the science, impact and statistics of GH.

Public benefit

The charity's Trustees have given due consideration to the Charity Commission for England & Wales' published guidance on the public benefit requirement under the Charities Act 2011. Our programme of activities also conforms to the charity's charitable objectives and aims.

We work to support anyone affected by genetic haemochromatosis, irrespective of age, gender, ethnicity or race, religion, sexual orientation or genetic status. In particular, our information, advice and helpline services are available to the general public free of charge. Our annual review illustrates several initiatives to advance patient safety through improved clinician education and our wider influencing work, in the public interest, to raise awareness of the needs of the genetic haemochromatosis community through engagement with elected representatives, policymakers and the public at large.

As such, the work carried out by Haemochromatosis UK is consistent with charitable purposes as identified in the Charities Act 2011 (The advancement of health or saving of lives).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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.

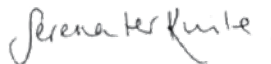
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 8th March 2024.



Dr Heidi Fuller
Interim Co-Chair
March 2024



Serena ter Kuile
Interim Co-Chair
March 2024

6. INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAEMOCHROMATOSIS UK

Independent examiner's report to the Trustees of Haemochromatosis UK ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company'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 and Fellow of the Association of Charity Independent Examiners, 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 that in any material respect:

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

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



**John O'Brien MSc, FAIA, FCCA, FCIE,
employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners**

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL
26th March 2024

ACCOUNTS



Haemochromatosis UK

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	3	144,118	-	144,118	201,420
Charitable activities	4	219,644	54,798	274,442	234,546
Investment income	2	5,138	-	5,138	840
Total income		368,900	54,798	423,698	436,806
Expenditure on:					
Charitable activities	6	(376,516)	(17,569)	(394,085)	(457,303)
Total expenditure		(376,516)	(17,569)	(394,085)	(457,303)
Net (expenditure)/income		(50,646)	37,229	29,613	(20,497)
Net movement of funds		(7,616)	37,229	29,613	(20,497)
Reconciliation of funds:					
Total funds brought forward		306,069	70,259	376,328	396,825
Total funds carried forward	11	298,453	107,488	405,941	376,328

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for the period is shown in note 11.

Haemochromatosis UK

**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and endowments from:				
Donations and legacies	3	201,420	-	201,420
Charitable activities	4	96,726	137,820	234,546
Investment income	2	840	-	840
Total income		298,986	137,820	436,806
Expenditure on:				
Charitable activities	6	(349,632)	(107,671)	(457,303)
Total expenditure		(349,632)	(107,671)	(457,303)
Net (expenditure)/income		(50,646)	30,149	(20,497)
Transfers between funds		4,811	(4,811)	-
Net movement of funds		(45,835)	25,338	(20,497)
Reconciliation of funds:				
Total funds brought forward		351,904	44,921	396,825
Total funds carried forward	11	306,069	70,259	376,328

Haemochromatosis UK

(Registration number: 02541361)

Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	8	4,328	13,246
Cash at bank and in hand		422,791	378,762
		<u>427,119</u>	<u>392,008</u>
Creditors: amounts falling due within one year	9	<u>(21,178)</u>	<u>(15,680)</u>
Net assets		<u>405,941</u>	<u>376,328</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		107,488	70,259
Unrestricted income funds			
Unrestricted funds		298,453	306,069
Total charity funds	11	<u>405,941</u>	<u>376,328</u>

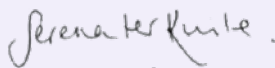
For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 16 to 31 were approved by the trustees, and authorised for issue on 8th March 2024 and signed on their behalf by:



Serena ter Kuile
Trustee



Dr Heidi Fuller
Trustee

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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)) (issued in October 2019)

- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Haemochromatosis UK 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.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

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

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

2 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income			
Interest receivable on bank deposits	5,138	5,138	840

3 Income from donations and legacies

	Unrestricted funds Designated £	General £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	-	-	17,396
Donations from individuals	-	85,183	85,183	-
Grants, including capital grants;				
Grants from other charities	33,985	20,950	54,935	
Grants from companies	3,000	1,000	4,000	184,024
	36,985	107,133	144,118	201,420

4 Income from charitable activities

	Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Designated £	General £	£	£	£
Grants & donations	-	-	53,128	53,128	58,569
Consultancy fees	434	-	50	484	48,443
Membership subscriptions	-	87,039	-	87,039	69,042
Merchandise	-	1,411	1,533	2,944	8,341
Sundry income	-	(31)	87	56	-
Genetic testing	81,997	-	-	81,997	50,151
Corporate sponsorship	20,000	1,121	-	21,121	-
Gift aid	-	27,673	-	27,673	-
	102,431	117,213	54,798	274,442	234,546

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Grants & donations

	Unrestricted funds	Restricted funds	Total
	£	£	£
Astor Foundation	1,000	-	1,000
BCH	1,000	-	1,000
Blunt Trust	1,000	-	1,000
Boots plc	-	9,978	9,978
Caf Donate	850	-	850
Callendar Charitable Trust - Glasgow screening	1,000	-	1,000
Cambrideshire commerce	3,000	4,000	7,000
Chapman Trust	1,000	-	1,000
De Laszio Foundation	10,000	-	10,000
DMG Roper Trust	-	150	150
Doris Field Charitable Trust	1,000	-	1,000
FB Coales No 4 Family Trust	-	2,500	2,500
Forrester Family Trust	-	5,000	5,000
Guy Fawkes Charitable Trust	2,500	-	2,500
Harrow Trust	500	-	500
JK Foundation	2,500	-	2,500
JRC	-	500	500
Lascelles Chart Trust	2,000	-	2,000
M Boal Charitable Trust	-	2,500	2,500
Michael Cornish Charitable Trust	-	1,000	1,000
Much Loved	1,656	-	1,656
National Lottery Northern Ireland	1,500	8,500	10,000
Northcott Devon Foundation	250	250	500
Oakdale Trust	-	2,000	2,000
Robert Luff Foundation	-	10,000	10,000
Shears Foundation	20,000	-	20,000
Society for Endocrinology	485	-	485
Stripe Fundraising	722	-	722
Tesco	-	1,000	1,000
The Ardwick Trust	200	-	200
The Batchworth Trust	-	5,000	5,000
UKH Foundation	5,000	-	5,000
Zedra Trust	5,000	-	5,000
Other donations	81,955	750	82,705
	144,118	53,128	197,246

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Expenditure on charitable activities

	Unrestricted General funds	Unrestricted Designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Accountancy	-	9,425	-	9,425	11,773
Advertising/ Promotional	6,005	7,351	182	13,538	20,823
Bank charges	-	72	-	72	81
Equipment & computer costs	258	11,159	-	11,417	3,311
External events	947	3,363	-	4,310	5,290
Dues & subscriptions	-	4,523	-	4,523	3,137
Hosted events	3,296	4,601	-	7,897	10,180
Insurance	-	404	-	404	1,417
Legal & professional	-	1,828	-	1,828	5,706
Materials stock	-	787	-	787	3,214
Office / General admin	294	2,118	2,923	5,335	1,141
Phone costs	500	1,723	-	2,223	-
Premises costs	-	-	-	-	13,855
Printing, postage & stationery	10,490	20,869	-	31,359	26,534
Publications	-	-	-	-	17,840
Raising funds	-	2,131	-	2,131	590
Recruitment	-	313	-	313	41
Rent	-	4,762	-	4,762	-
Software	-	12,988	-	12,988	29,370
Staff benefits	-	1,434	-	1,434	2,699
Training	2,546	2,697	-	5,243	6,436
Travel & accommodation	828	14,697	79	15,604	22,210
Trustees expenses	-	518	-	518	-
Wages, NI & pension	56,310	128,321	14,385	199,016	178,968
Genetic testing	35,607	3,512	-	39,119	76,657
Medical Research	-	-	-	-	16,030
Merchandise cost	-	6,419	-	6,419	-
Utilities	-	2,877	-	2,877	-
App fees	-	4,921	-	4,921	-
Collection fees	-	5,622	-	5,622	-
	117,081	259,435	17,569	394,085	457,303

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

7 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	176,679	163,464
Social security costs	18,271	11,443
Pension costs	4,066	4,061
	199,016	178,968

Information on staff costs for the previous period is unavailable.

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Average number of employees	4	4

3 (2022 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,066 (2022 - £4,061).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £64,930 (2022 - £67,749).

8 Debtors

	2023	2022
	£	£
Trade debtors	1,583	884
Prepayments	2,745	8,816
Accrued income	-	3,546
	4,328	13,246

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	14,707	8,105
Other taxation and social security	4,456	6,784
Accruals	2,015	791
	<hr/> 21,178	<hr/> 15,680

10 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:

The Flaxmill
Flaxmill Lane
Pinchbeck
Spalding
PE11 3YP

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Funds

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General	142,191	229,484	(259,435)	(86,809)	25,431
<i>Designated</i>					
Education & Awareness	163,878	22,485	(6,541)	-	179,822
Genetic Testing	-	103,931	(110,540)	6,609	-
Project Mavis	-	13,000	-	52,200	65,200
Mylron+	-	-	-	3,000	3,000
Medical Research	-	-	-	25,000	25,000
	163,878	139,416	(117,081)	86,809	273,022
Total Unrestricted funds	306,069	368,900	(376,516)	-	298,453
Restricted funds					
Information & Support	2,847	13,545	(14,645)	-	1,747
Education & Awareness	46,068	-	-	-	46,068
Northern Ireland Community Fund	500	8,500	-	-	9,000
Scottish Wellbeing	11,589	-	(2,924)	-	8,665
Irish Travellers Project	454	-	-	-	454
Medical Research	-	4,000	-	-	4,000
Wales Initiative	8,801	-	-	-	8,801
Forrester Family Trust	-	5,000	-	-	5,000
Helpline	-	13,103	-	-	13,103
Campaigning & Advocacy	-	10,650	-	-	10,650
	70,259	54,798	(17,569)	-	107,488
Total restricted funds	70,259	54,798	(17,569)	-	107,488
Total funds	376,328	423,698	(394,085)	-	405,941

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the funds are to be applied are as follows:

- Information & support – funds provided for the production of materials to provide information and support on haemochromatosis. This includes hospital packs, production of leaflets, booklets, website content and videos; Education & awareness – funds provided for the development of educational resources;
- Forrester Family Trust - dedicated towards advancing the general purposes of the charity in aiding people at risk of genetic haemochromatosis;
- Helpline – funds provided towards the costs of providing a Helpline;
- Scottish Wellbeing – funds towards providing counselling services, education and support specifically in Scotland;
- Project Mavis - activities working towards improving the diagnosis and care of people with genetic haemochromatosis;
- Northern Ireland Community Fund – funding towards providing support and information;
- Medical Research - stimulating and conducting medical research to improve our understanding of and treatment approaches towards genetic haemochromatosis;
- Wales initiative - community awareness activities and support to people resident in Wales;
- Irish Travellers project - funding for the Breaking Down Barriers project to engage with Irish travellers throughout the country;
- Campaigning & Advocacy - supporting activities focussed on the advocacy of policymakers, elected representatives and clinicians towards the objectives of the charity and the community it works to support.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
General	238,008	216,304	(312,121)	-	142,191
<i>Designated</i>					
Education & Awareness	113,896	82,682	(32,700)	-	163,878
GH Education	-	-	(4,811)	4,811	-
	113,896	82,682	(37,511)	4,811	163,878
Total unrestricted funds	351,904	298,986	(349,632)	4,811	306,069
Restricted					
Information & Support	2,347	500	-	-	2,847
Education & Awareness	1,000	49,100	(4,032)	-	46,068
GH Education	4,811	-	-	(4,811)	-
Northern Ireland Community Fund	500	-	-	-	500
Scottish Wellbeing	11,589	-	-	-	11,589
Irish Travellers Project	-	9,500	(9,046)	-	454
Wales Initiative	8,801	-	-	-	8,801
Volunteer training	705	-	(705)	-	-
Breaking Down Barriers	10,585	-	(10,585)	-	-
Genetic Testing	-	76,657	(76,657)	-	-
Total restricted funds	40,338	135,757	(101,025)	(4,811)	70,259
Total funds	392,242	434,743	(450,657)	-	376,328

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

12 Analysis of net assets between funds

	Unrestricted			2023
	General	Designated	Restricted	Total funds
	£	£	£	£
Current assets	46,609	273,022	107,488	427,119
Current liabilities	(21,178)	-	-	(21,178)
Total net assets	25,431	273,022	107,488	405,941

	Unrestricted			2022
	General	Designated	Restricted	Total funds
	£	£	£	£
Current assets	157,871	163,878	70,259	392,008
Current liabilities	(15,680)	-	-	(15,680)
Total net assets	142,191	163,878	70,259	376,328

13 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023	2022
	£	£
Independent examination	1,135	1,116

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

15 Related party transactions

There were no related party transactions in the year.

Haemochromatosis UK 
Helping people live with iron overload

Contact us

We work to support anyone affected by genetic haemochromatosis.

Join us – together we're stronger

Become a member – sign up on our website.

Haemochromatosis UK Advice & Help Line

Telephone (12-3pm weekdays): **03030 401 102**

Email (24/7): **helpline@huk.org.uk**

Website: **www.haemochromatosis.org.uk**

