

Company registration number: 02541361

Charity registration number: 1001307

Charity registration number - Scotland: SC041701

Haemochromatosis UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Haemochromatosis UK

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10 to 11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 to 24

Haemochromatosis UK

Reference and Administrative Details

Trustees	Dieter Krapp Sarah Vousden Guillaume Fillias Aaron Venables Pippa Randolph
Senior Management Team	Jonathan Jelley, Interim CEO
Charity Registration Number	1001307 England & Wales SC041701 Scotland
Company Registration Number	02541361
Principal Office	The Flaxmill Flaxmill Lane Pinchbeck Spalding PE11 3YP
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Shawbrook Bank Floor 10, 40 Leadenhall Street London EC3A 2BJ Royal Bank of Scotland 36 St Andrew Square Edinburgh EH2 2YB

Haemochromatosis UK

Trustees' Report

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 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Nigel Brunyee (resigned 1 August 2025)
	Dieter Krapp
	Sarah Vousden
	Guillaume Fillias (appointed 28 February 2025)
	Aaron Venables (appointed 28 February 2025)
	Pippa Randolph

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 20/09/1990 and most recently amended 28/06/2024. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Recruitment Consultant TPP

Induction and training of trustees

All trustees are provided training in trustee-ship, from the National Council of Voluntary Organisations and others.

Objectives and activities

Objects and aims

- (i) 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.

Haemochromatosis UK

Trustees' Report

Haemochromatosis UK 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.

Activities:

Support People at Risk of GH by:

- Improving access to reliable information resources for patients and their families expanding access to support services, including digital services.
- Delivering support services in response to NHS unmet needs.
- Developing consistent care pathways/guidelines for excellent GH diagnosis.
- Educate Healthcare professionals increasing clinician awareness of GH improving access to clinician information resources advocating for best practices care pathways across healthcare settings campaigning for improvement in relevant NHS services.
- Stimulate medical research into GH by: increasing research effort into understanding the causes and impact of GH improving the evidence base that inform our community support and clinicians education driving collaborative campaigns for better care pathways, standards and protocols.
- Raise Public Awareness by: campaigning to reach and engage communities at risk with information and advice improving awareness of GH, symptoms and consequences engaging with healthcare professionals.

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).

Public benefit

The public values the organisations support, particularly to the newly diagnosed. It advises professionals, offers support to sufferers by listening, providing genetic testing, the knowledge of an Advanced Practice Nurse and literature to members. The organisation supports grants to promote research. The public is invited to feedback via a Member Survey.

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.

Haemochromatosis UK

Trustees' Report

Achievements and performance

2025 has been a year of significant progress for Haemochromatosis UK as we continued to deliver against our four charitable objectives of supporting people affected by genetic haemochromatosis (GH), educating healthcare professionals, raising public awareness and stimulating research. Throughout the year we strengthened our role as the UK's leading patient organisation for GH, expanding our reach, influence and impact across all four nations.

Supporting people affected by GH remained at the heart of everything we do. Our specialist nursing team continued to provide trusted clinical information and advice through our helpline, publications and direct patient support, whilst our volunteers extended the charity's reach within communities across the UK. During the year we brought together volunteers and members of our Steering Group for our first national volunteer gathering since 2022, providing opportunities to share experiences, shape future services and strengthen the growing volunteer network that underpins so much of our work.

Our volunteer programme continued to flourish throughout the year. Volunteers represented the charity at major awareness events including the Balmoral Show, the Heart O'Down Pipe Band Championships and the Edinburgh Fringe Festival, where our "We Are Overloaded" photographic exhibition welcomed more than 1,000 visitors. Volunteers also supported fundraising events, community engagement activities and day-to-day operations, including assisting with membership administration and the preparation of information resources. We are deeply grateful for the dedication, professionalism and enthusiasm shown by every volunteer who gives their time to support people affected by GH.

Education of healthcare professionals remained a strategic priority. Nearly 100 nurses, healthcare professionals and student nurses attended our nationally recognised Nursing Study Day in Newcastle, bringing together specialist speakers from across the UK and internationally. The programme covered best practice in diagnosis, venesection, liver disease, rheumatology and blood donation, whilst introducing delegates to Haemochromatosis UK's patient-centred clinical guidance. The event was accredited by the Royal College of Nursing for continuing professional development and continues to strengthen clinical knowledge and improve patient care across the NHS.

Research and evidence continued to shape our work. During the year we published our study examining Quality of Life in Genetic Haemochromatosis, providing important new evidence of the lived experience of people with the condition. We also supported new research through our Fernau Awards, including funding a major study with Birmingham City University examining nutrition and vitamin use during maintenance treatment. In addition, Professor Jim Wilson identified national priority areas for future research through work to develop the UK's Genetic Haemochromatosis Atlas, helping to guide future screening and service development.

Our policy and campaigning work achieved significant national recognition during the year. Haemochromatosis UK launched a landmark health economics report at Stormont demonstrating the substantial health and economic benefits of population screening for genetic haemochromatosis in Northern Ireland. The report concluded that earlier diagnosis would save lives, reduce NHS costs and increase the availability of donated blood products. These findings were subsequently discussed by the All-Party Parliamentary Group on Genetic Haemochromatosis, further strengthening the case for earlier diagnosis and improved screening pathways across the UK.

We continued to raise awareness of GH amongst healthcare professionals, policy makers and the wider public through exhibitions, conferences, educational events and community engagement. The charity attended the Festival of Genomics, British Society for Rheumatology Patient Voices Conference and numerous awareness events across the United Kingdom. We also delivered education sessions for schools and universities, helping to improve understanding of rare diseases amongst future healthcare professionals.

Haemochromatosis UK

Trustees' Report

Our digital communities continued to grow strongly throughout the year. Social media engagement increased significantly, with our Facebook community growing by approximately 2,000 followers and our online support group increasing by around 4,000 members. These channels continue to provide an important source of information, reassurance and peer support for individuals and families affected by GH.

The year also saw the completion of *The Iron Inside*, our new children's book designed to help younger people and families understand genetic haemochromatosis. Beautifully illustrated by volunteer artist Mobi, the publication now forms an important part of our Pass It On Packs and demonstrates the creativity and generosity of our volunteer community.

During the year the charity celebrated its 35th anniversary, providing an opportunity to reflect on the remarkable progress made over three and a half decades whilst reaffirming our commitment to achieving earlier diagnosis, improving patient outcomes and ensuring that no one affected by genetic haemochromatosis faces their journey alone.

Alongside these programme achievements, the Trustees undertook a comprehensive review of the charity's governance framework. Policies, procedures and internal controls were strengthened to improve organisational resilience, enhance compliance and ensure the charity is well positioned to continue delivering high-quality services for many years to come.

Following the resignation of the former CEO in July 2025, the trustees were very pleased to appoint an experienced and highly capable CEO in interim.

Financial review

The deficit of £92,372 for the financial year 2025 was in line with the budget signed off by the Board. The reduction of funds vs 2024 position is consistent with the Board strategy reported in 2024 TAR, to reduce funds to an appropriate level to secure future funding from donors. The prior levels were assessed by both the operations team and the Board as high and limiting the organisation capacity to secure future funding commitments.

Policy on reserves

The Charity has a policy on reserve policy establishing a contingency reserve fund sufficient to meet between six to nine months' unrestricted expenditure. There is no proposed change to this policy.

Principal risks and uncertainties

Financial Risk

The Charity examiners opinion has been given on a going concern basis in relation to the 2025 financial year. At the time of finalising this report, the Charity continues to manage material financial risks connected with ongoing matters relating to its former CEO. The Board of Trustees is actively monitoring and assessing the potential impact of these issues on the Charity's financial position, and appropriate notifications have been made to the Charity Commission.

Haemochromatosis UK

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

Operating Plan Overview

The 2026 operating plan consolidates the work undertaken in 2025 and aligns with the strategic plan. Activities and projects are organised under five strategic themes and for charity governance and operations.

1. Early Diagnosis Saves Lives

Ongoing Initiatives:

- Genetic Testing Service
- Pass it On England Project - family support
- “Vita Vibes” – vitamins for GH individuals

New Initiatives:

- Hagan Homes supported community screening in Northern Ireland
- Pass it On Project - Family Pack design and launch

2. Support People at Risk of GH

Ongoing Initiatives:

- Advanced Nurse Practitioner appointments
- National Helpline for various support needs
- Pass it On Project- England support for families
- Wales - Overloaded but not overlooked project
- Funny Name, Serious Condition Northern Ireland Project
- Iron Brew get-togethers online and in-person across the UK
- GH Buddies scheme
- Facebook support group
- Membership bursaries

New Initiatives:

- Free UK distribution of Family Pack (supported by various funders)
- We are Family - HUK Conference in Belfast

3. Educate Healthcare Professionals

Ongoing Initiatives:

- Clinical conferences and exhibitions.
- Accredited training modules (Venesection, RCN, GP).

New Initiatives:

- Nursing study days in Portsmouth.
- Nurses and other healthcare professionals supported with training bursaries.

Haemochromatosis UK

Trustees' Report

4. Stimulate Medical Research into GH

Ongoing Initiatives:

- Fernau Award Research and future review of Awards.

New Initiatives:

- Dissemination of University of Edinburgh Research into GH hotspots.
- GP pack distribution to GH hotspots in the UK.
- GH prevalence study.

5. Raise Public Awareness of GH

Ongoing Initiatives:

- Community Exhibitions (Balmoral Show).
- We are Overloaded exhibition at across Northern Ireland.

International Haemochromatosis awareness week.

Advocacy efforts

- Continue working with APPG at Westminster.
- Campaigning work with the Northern Ireland Assembly.
- Development of Welsh Case Study videos.

New Initiatives:

We are overloaded exhibition tour in Northern Ireland.

6. Charity Governance and Operations

- Create new website and integrated CRM system to improve customer experience.
- Review and implement revised membership offer
- Working with international community of support organisations - including Haemochromatosis International.
- Continue re-establishment of external peer stakeholder relationships across all spheres of activity i.e. medical, academic research and practitioners.
- Review and embed new policies

Haemochromatosis UK

Trustees' Report

Statement of Trustees' Responsibilities

Statement of 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its 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 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, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

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

The annual report was approved by the trustees of the charity on ~~10th August 2026~~ and signed on its behalf by:



.....
Guillaume Fillias
Trustee



.....
Aaron Venables
Trustee

Haemochromatosis UK

Independent Examiner's Report to the trustees of Haemochromatosis UK ('the Company')

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 2025.

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.

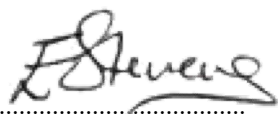
Independent examiner's statement

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 of the Chartered Institute of Public Finance and Accountancy (CIPFA), 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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

07/09/2026
Date:.....

Haemochromatosis UK

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	103,581	-	103,581	310,501
Charitable activities	4	262,253	194,300	456,553	257,772
Investment income	2	5,282	-	5,282	6,834
Total income		<u>371,116</u>	<u>194,300</u>	<u>565,416</u>	<u>575,107</u>
Expenditure on:					
Charitable activities	6	<u>(518,307)</u>	<u>(139,481)</u>	<u>(657,788)</u>	<u>(622,646)</u>
Total expenditure		<u>(518,307)</u>	<u>(139,481)</u>	<u>(657,788)</u>	<u>(622,646)</u>
Net (expenditure)/income		(147,191)	54,819	(92,372)	(47,539)
Transfers between funds		<u>32,783</u>	<u>(32,783)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(114,408)	22,036	(92,372)	(47,539)
Reconciliation of funds					
Total funds brought forward		<u>239,492</u>	<u>118,910</u>	<u>358,402</u>	<u>405,941</u>
Total funds carried forward	12	<u><u>125,084</u></u>	<u><u>140,946</u></u>	<u><u>266,030</u></u>	<u><u>358,402</u></u>

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 12.

The notes on pages 14 to 24 form an integral part of these financial statements.

Haemochromatosis UK

Statement of Financial Activities for the Year Ended 31 December 2025 (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 2024 £
Income and Endowments from:				
Donations and legacies	3	209,251	101,250	310,501
Charitable activities	4	257,772	-	257,772
Investment income	2	6,834	-	6,834
Total income		<u>473,857</u>	<u>101,250</u>	<u>575,107</u>
Expenditure on:				
Charitable activities	6	<u>(525,548)</u>	<u>(97,098)</u>	<u>(622,646)</u>
Total expenditure		<u>(525,548)</u>	<u>(97,098)</u>	<u>(622,646)</u>
Net (expenditure)/income		(51,691)	4,152	(47,539)
Transfers between funds		<u>(7,270)</u>	<u>7,270</u>	<u>-</u>
Net movement in funds		(58,961)	11,422	(47,539)
Reconciliation of funds				
Total funds brought forward		<u>298,453</u>	<u>107,488</u>	<u>405,941</u>
Total funds carried forward	12	<u><u>239,492</u></u>	<u><u>118,910</u></u>	<u><u>358,402</u></u>

The notes on pages 14 to 24 form an integral part of these financial statements.

Haemochromatosis UK

(Registration number: 02541361) Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	263,812	3,448
Cash at bank and in hand		<u>382,858</u>	<u>390,451</u>
		646,670	393,899
Creditors: Amounts falling due within one year	9	<u>(98,780)</u>	<u>(35,497)</u>
Total assets less current liabilities		547,890	358,402
Creditors: Amounts falling due after more than one year	10	<u>(281,860)</u>	<u>-</u>
Net assets		<u>266,030</u>	<u>358,402</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		140,946	118,910
Unrestricted income funds			
Unrestricted funds		<u>125,084</u>	<u>239,492</u>
Total funds	12	<u>266,030</u>	<u>358,402</u>

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

Directors' responsibilities:

- The members have not required the 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.

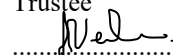
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 10th August 2026... and signed on their behalf by:



Guillaume Fillias

Trustee



Aaron Venables

Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

Haemochromatosis UK

Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(92,372)	(47,539)
Adjustments to cash flows from non-cash items			
Investment income	2	<u>(5,282)</u>	<u>(6,834)</u>
		(97,654)	(54,373)
Working capital adjustments			
(Increase)/decrease in debtors	8	(260,364)	880
Increase in creditors	9	<u>345,143</u>	<u>14,319</u>
Net cash flows from operating activities		(12,875)	(39,174)
Cash flows from investing activities			
Interest receivable and similar income	2	<u>5,282</u>	<u>6,834</u>
Net decrease in cash and cash equivalents		(7,593)	(32,340)
Cash and cash equivalents at 1 January		<u>390,451</u>	<u>422,791</u>
Cash and cash equivalents at 31 December		<u><u>382,858</u></u>	<u><u>390,451</u></u>
Reconciliation of net cash flow to movement in net funds			
Decrease in cash		(7,593)	(32,340)
Net funds at 1 January 2025		<u>390,451</u>	<u>422,791</u>
Net funds at 31 December 2025		<u><u>382,858</u></u>	<u><u>390,451</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 24 form an integral part of these financial statements.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

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.

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.

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.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

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 2025

2 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>5,282</u>	<u>5,282</u>	<u>6,834</u>

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	134,742
Donations from individuals	-	-	127,867
Other income from donations and legacies	<u>103,581</u>	<u>103,581</u>	<u>47,892</u>
	<u>103,581</u>	<u>103,581</u>	<u>310,501</u>

4 Income from charitable activities

	Unrestricted funds		Restricted funds	Total 2025 £	Total 2024 £
	Designated £	General £	£		
Grants & donations	24,407	-	194,300	218,707	-
Membership subscriptions	-	111,840	-	111,840	107,478
Sundry income	-	913	-	913	163
Genetic testing	-	-	-	-	125,614
Corporate sponsorship	-	-	-	-	3,091
Sales & Fees	<u>92,160</u>	<u>32,933</u>	<u>-</u>	<u>125,093</u>	<u>21,426</u>
	<u>116,567</u>	<u>145,686</u>	<u>194,300</u>	<u>456,553</u>	<u>257,772</u>

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

5 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Irving Memorial Trust	-	3,000	3,000
Shears Foundation:Shears 2025	-	20,000	20,000
EC Business Improvement District	-	1,000	1,000
The Michael Cornish Charitable Trust	-	5,000	5,000
The Frank Litchfield Trust	-	7,500	7,500
LC Johnson Trust	-	500	500
The Childwick Trust	-	5,000	5,000
Enterprise Mobility	-	2,000	2,000
Walter Guinness	-	500	500
The D'Oyly Carte Trust	-	6,000	6,000
Jean Lanning Foundation	-	15,000	15,000
Lincolnshire Volunteering & Funding	-	3,500	3,500
The National Lottery fund	-	116,000	116,000
Belfast - Black Santa	-	1,300	1,300
O'Donovan GAA	-	500	500
Halifax Foundation	-	4,500	4,500
Callendar Charitable Trust - Glasgow screening	-	1,000	1,000
Blunt Trust	-	2,000	2,000
The Evelyn Trust	9,407	-	9,407
The Sir Samuel Scott of Yews Trust	5,000	-	5,000
SMB Charitable Trust	2,000	-	2,000
JRC Trust	500	-	500
Robert Luff Foundation	10,000	-	10,000
Other donations	101,081	-	101,081
	<u>127,988</u>	<u>194,300</u>	<u>322,288</u>

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

6 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2025	Total 2024
	Designated £	General £	£	£	£
Accountancy	-	1,620	-	1,620	11,921
Advertising/ promotional	-	-	-	-	27,040
Bank charges	-	65	-	65	60
Equipment & computer costs	-	18,067	289	18,356	3,035
External events including The Furnau Award 2024	180	8,325	13,686	22,191	75,562
Dues & subscriptions	-	-	-	-	2,044
Hosted events	-	-	-	-	15,917
Insurance	808	2,112	-	2,920	957
Governance	-	180,482	6,305	186,787	-
Legal & professional	690	13,733	-	14,423	9,135
Office / general admin	291	1,456	203	1,950	6,743
Phone costs	-	481	565	1,046	2,190
Cleaning	-	13,512	1,275	14,787	-
Printing, postage & stationery	15,337	2,508	17,150	34,995	41,602
Publications	-	5,971	638	6,609	-
Raising funds	-	9,265	130	9,395	12,439
Recruitment	-	-	-	-	2,984
Rent & services	-	788	6,500	7,288	3,893
Software	-	-	-	-	21,604
Staff benefits	-	2,502	10	2,512	2,596
Sundry costs	-	259	419	678	21,230
Training	-	-	-	-	2,673
Travel & accommodation	-	-	-	-	17,693
Wages, NI & pension	51,089	116,449	81,220	248,758	239,355
Staff training	-	283	1,408	1,691	-
Genetic testing	35,312	-	5,000	40,312	72,626
Medical Research	26,590	-	-	26,590	-
Merchandise cost	-	-	-	-	10,922
Utilities	-	1,178	378	1,556	1,286
App fees	-	-	-	-	3,763
Collection fees	-	-	-	-	13,376
Activities & trips	110	8,844	4,305	13,259	-
	<u>130,407</u>	<u>387,900</u>	<u>139,481</u>	<u>657,788</u>	<u>622,646</u>

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	218,618	213,283
Social security costs	25,843	21,292
Pension costs	4,297	4,780
	<u>248,758</u>	<u>239,355</u>

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

	2025 No	2024 No
Average number of employees	<u>7</u>	<u>7</u>

6 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,297 (2024 - £4,780).

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

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	<u>-</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £24,268 (2024 - £96,857).

8 Debtors

	2025 £	2024 £
Trade debtors	599	1,752
Prepayments	3,213	1,696
Other debtors	260,000	-
	<u>263,812</u>	<u>3,448</u>

Debtors includes £250,000 (2024: £Nil) receivable after more than one year.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	66,118	10,207
Other taxation and social security	4,924	5,593
Other creditors	2,692	-
Accruals	25,046	19,697
	<u>98,780</u>	<u>35,497</u>

10 Creditors: amounts falling due after one year

	2025 £	2024 £
Accruals	<u>281,860</u>	<u>-</u>

11 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.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

12 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
<i>General</i>					
General	28,839	254,549	(387,900)	165,094	60,582
<i>Designated</i>					
Education & Awareness	141,448	-	-	(141,448)	-
Genetic Testing	-	92,160	(96,918)	4,758	-
Project Mavis	43,205	24,407	(110)	(3,000)	64,502
MyIron+	3,000	-	-	(3,000)	-
Medical Research	23,000	-	(33,379)	10,379	-
	<u>210,653</u>	<u>116,567</u>	<u>(130,407)</u>	<u>(132,311)</u>	<u>64,502</u>
Total unrestricted funds	<u>239,492</u>	<u>371,116</u>	<u>(518,307)</u>	<u>32,783</u>	<u>125,084</u>
Restricted funds					
Information & Support	1	-	-	-	1
Education & Awareness	51,068	23,000	(23,000)	(51,068)	-
GH Hotspots	-	21,000	-	-	21,000
Northern Ireland Community Fund	1,938	26,300	(19,179)	3,737	12,796
Scottish Wellbeing	8,772	3,000	(9,676)	(241)	1,855
Irish Travellers Project	454	-	-	(454)	-
Medical Research	4,000	3,500	(3,500)	(4,000)	-
Wales Initiative	8,801	20,000	(4,446)	(8,802)	15,553
England	-	21,500	(12,845)	28,170	36,825
Forrester Family Trust	5,000	-	(5,000)	-	-
Helpline	125	-	-	(125)	-
Campaigning & Advocacy	2,136	-	(2,057)	-	79
TNL England Pass It On Grant	36,615	76,000	(59,778)	-	52,837
Total restricted funds	<u>118,910</u>	<u>194,300</u>	<u>(139,481)</u>	<u>(32,783)</u>	<u>140,946</u>
Total funds	<u>358,402</u>	<u>565,416</u>	<u>(657,788)</u>	<u>-</u>	<u>266,030</u>

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

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

Designated

Education & Awareness - This had previously been designated for education and awareness activity, but was redesignated during 2025 and is now treated as free reserves.

Genetic Testing - The previous designation to support initiatives enabling individuals, families and communities to access genetic testing for genetic haemochromatosis, including earlier identification of the condition and cascade screening.

Project Mavis - Funding to support medical research into haemochromatosis and the development of at-home and community-based testing for high ferritin levels.

MyIron+ -Funding towards the development and improvement of the MyIron+ app, including its use to support ferritin monitoring and communication with people affected by genetic haemochromatosis.

Medical Research - Funding towards medical research relating to genetic haemochromatosis.

Restricted funds

Information & Support - To support people at risk of or affected by genetic haemochromatosis.

Education & Awareness - Funding to support nursing education and increase clinician awareness of genetic haemochromatosis.

GH Hotspots - To support people affected by haemochromatosis in geographical hotspots identified through research.

Northern Ireland - To support families affected by genetic haemochromatosis in Belfast and across Northern Ireland.

Community Fund - Funding received through The National Lottery Community Fund for Northern Ireland to support the agreed charitable activity.

Scottish Wellbeing - To support beneficiaries affected by genetic haemochromatosis in Scotland.

Irish Travellers - Funding for a project supporting genetic haemochromatosis awareness among Irish Traveller communities.

Project - Funding to support medical research into haemochromatosis and the development of at-home and community-based testing for high ferritin levels.

Medical Research - Funding to conduct research and report on genetic haemochromatosis.

Wales Initiative - Funding for the Welsh “Overloaded but not Overlooked” initiative.

England - Funding wasFunding towards the costs of HUK nursing activity.

Helpline -Towards costs of delivering the National Helpline.

Campaigning & Advocacy - To support campaigning and advocacy work carried out by Haemochromatosis UK.

TNL England Pass It On - Funding for a multi-year project helping families across England understand and share information about their health risks, prevention and available support.

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General	25,431	335,542	(350,933)	18,799	28,839
<i>Designated</i>					
Education & Awareness	179,822	12,700	-	(51,074)	141,448
Genetic Testing	-	125,614	(156,257)	30,643	-
Project Mavis	65,200	-	(16,357)	(5,638)	43,205
MyIron+	3,000	-	-	-	3,000
Medical Research	25,000	-	(2,000)	-	23,000
	<u>273,022</u>	<u>138,314</u>	<u>(174,614)</u>	<u>(26,069)</u>	<u>210,653</u>
Total unrestricted funds	<u>298,453</u>	<u>473,856</u>	<u>(525,547)</u>	<u>(7,270)</u>	<u>239,492</u>
Restricted					
Information & Support	1,747	651	(9,667)	7,270	1
Education & Awareness	46,068	7,000	(2,000)	-	51,068
Northern Ireland					
Community Fund	9,000	9,500	(16,562)	-	1,938
Scottish Wellbeing	8,665	8,550	(8,443)	-	8,772
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	-	(12,978)	-	125
Campaigning & Advocacy	10,650	500	(9,014)	-	2,136
TNL England Pass It On Grant	-	75,050	(38,435)	-	36,615
	<u>107,488</u>	<u>101,251</u>	<u>(97,099)</u>	<u>7,270</u>	<u>118,910</u>
Total restricted funds	<u>107,488</u>	<u>101,251</u>	<u>(97,099)</u>	<u>7,270</u>	<u>118,910</u>
Total funds	<u><u>405,941</u></u>	<u><u>575,107</u></u>	<u><u>(622,646)</u></u>	<u><u>-</u></u>	<u><u>358,402</u></u>

Haemochromatosis UK

Notes to the Financial Statements for the Year Ended 31 December 2025

13 Analysis of net assets between funds

	Unrestricted			2025
	General £	Designated £	Restricted £	Total funds £
Current assets	441,222	64,502	140,946	646,670
Current liabilities	(98,780)	-	-	(98,780)
Creditors over 1 year	(281,860)	-	-	(281,860)
Total net assets	<u>60,582</u>	<u>64,502</u>	<u>140,946</u>	<u>266,030</u>

	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Current assets	64,336	210,653	118,910	393,899
Current liabilities	(35,497)	-	-	(35,497)
Total net assets	<u>28,839</u>	<u>210,653</u>	<u>118,910</u>	<u>358,402</u>

14 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:

	2025 £	2024 £
Independent examination	<u>1,350</u>	<u>1,300</u>

15 Taxation

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

16 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.

17 Related party transactions

There were no related party transactions in the year.