



The MedicAlert Foundation

Annual Report and Financial Statements

For the Year Ended 31 December 2025



The
life-saving
difference

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Our Board of Trustees



Ian Fleming



Dr Masha Finn



Nick Burbidge



David Churchill



John Tennent



Roma Grant
(reappointed 1st January 2026)



Michael Bradfield
(completed term 31st March 2026)



Nicola Fickling
(appointed 1st July 2025)



Herjinder Cleaver
(appointed 25th March 2026)



Carolyn Heaney
(appointed 25th March 2026)

Charity Registered Number - 233705 and SC044510

Company Number - 00814000

Principal Office - Suite 1, Liscombe South, Liscombe Park, Soulbury, Leighton Buzzard, LU7 0JL

Independent Auditors - Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG



The trustees present their annual report and financial statements for the year ended *31 December 2025*.

Objects and Activities

The objects of The MedicAlert Foundation, as stated in its Memorandum of Association, are:

"...the relief of sickness including (without prejudice to the generality of the foregoing) by communicating personal and medical information on behalf of its members to medical and emergency professionals and by providing a means whereby its Members may be identified as those to whom such information held by it relates for the benefit of the general public and to save and protect lives..."

Our Guiding Principles

- Place members at the heart of all that we do
- Ensure relevance and viability for a sustainable service
- Ensure planned growth to meet need
- Develop our charitable commitment to ensure availability to all
- Partner with organisations who share our values and grow our membership

What We Do

The MedicAlert Foundation has been a trusted provider of emergency identification for individuals with medical conditions and allergies for over 60 years, supporting almost 35,000 members.

Our membership includes individuals with a wide range of medical conditions and needs. All have benefitted from the reassurance and protection provided by The MedicAlert Foundation's life-saving service, whether managing long-term health challenges, allergies, taking medications or living with specific medical requirements.

Through personalised IDs and access to a 24-hour emergency helpline, our members experience greater peace of mind in managing their medical conditions. The helpline enables emergency responders to access accurate, up-to-date medical records in over 100 languages and dialects from anywhere in the world. All medical details are meticulously verified by registered nurses, providing an additional layer of accuracy and trust.

As the only registered charity providing such a service on a not-for-profit basis, we are committed to safeguarding lives and enabling confident, independent living.



Review of Activity

This year has seen The MedicAlert Foundation lay the basis for long-term growth and increased impact.

A newly approved operational plan strengthened our identity as a purpose driven organisation and positioned us to place strategic partnerships and targeted engagement with people and communities who could benefit most from The MedicAlert Foundation's support at the heart of our approach.

The board was delighted that the year concluded with a financial surplus position as against a budgeted deficit.

Our refreshed approach and re-focused vision and mission means that we continue to honour our 60-year heritage while ensuring that The MedicAlert Foundation remains a vital, sustainable part of the future health and social care ecosystem.

Robert Burley
Chief Executive Officer



Our *Vision*

A world where no medical condition or allergy limits a person's confidence, dignity, independence, or safety.



Our *Mission*

To provide anyone living with a medical condition or allergy with confidence, independence, and peace of mind from knowing that their vital medical information can be swiftly accessed in an emergency and in everyday situations.



Delivery in 2025

Increasing Our Reach and Impact

2025 saw us ensure that our service can meet the specific, evolving needs of people living with a range of health conditions and allergies that places them at increased risk of a medical emergency – and of the health professionals and first responders who support them.

Over one thousand of our members took part in our member survey, helping us to identify what matters most to the people who turn to us for support and the improvements and developments they would like to see. This informed the overhaul of our member portal and provided tailored support for members to understand and utilise it.

We developed new partnerships to reach more people who could benefit from our support; and to further understand how to make this support as effective as possible. Prestigious new partnerships were formed with a wide range of charities and patient groups, including Alzheimer's Society, Epilepsy Action and Allergy UK.

We launched our Voices of MedicAlert campaign, securing considerable reach into new audiences, and revitalised our ambassador programme with influential figures including Julianne Ponan MBE, the founder and CEO of Creative Nature, and an advocate for living safely with allergies.



1,051 members took part
in our member survey



34,571
members



1,743 new
members
reached



16,437 support
interactions with
members



Playing a Vital Role

We engaged widely across health and social care to better understand the needs of those treating and supporting the people who come to us for support, ensuring that we remain a relevant and essential part of the health and social care ecosystem.

We forged a new relationship with the Royal College of Paramedics, with CEO Tracy Nicholls OBE joining our board strategy day; and opened dialogue with the Royal College of Emergency Medicine and St John Ambulance.

We piloted engagement with Integrated Care Boards (ICBs) while assessing the strategic opportunities for The MedicAlert Foundation created by the UK Government's 10-Year Health Plan for England.

As well as engaging in the national policy consultation process around this we discussed our priorities directly with our local MP and Parliamentary Private Secretary at the Department for Science Innovation and Technology, Callum Anderson, when he visited us to learn more about our impact and to meet some of our members.



8,777 resources distributed to health and social care professionals



"It was a real privilege to visit MedicAlert, an innovative organisation here in the constituency with a national and global impact. Hearing directly from local members and their families about the peace of mind their medical ID bracelets provide – and how they can be life-saving in an emergency – was incredibly powerful."

Callum Anderson
Labour MP for Buckingham and Betchley





Service Innovation



944k+

Just under 1 million people living with dementia in the United Kingdom



70%

People living with dementia will go missing at least once



40,000+

People in the UK living with dementia are reported missing for the first time every year

70% of people living with dementia will go missing at least once, and every year over 40,000 people in the UK living with dementia are reported missing for the first time.

The Herbert Protocol was developed by police forces for individuals and families living with dementia. It records significant places and locations that individuals are likely to seek to visit when they go missing. The protocol was designed to reduce search times and increase the likelihood of a positive search outcome.

Pilot activity we conducted in 2024 identified that our service and systems could be used to help digitise the Herbert Protocol and centralise police access to information. This removes the need for families and carers to locate paper based forms in the event of someone going missing; and to allow people to keep information regularly updated.

Our Operation Herbert Protocol work received official endorsement from the National Police Chiefs' Council (NPCC) and the number of people we are supporting through this work grew from 28 at the start of the year to 3,320 by the end of 2025.

We were a lead partner in a research project bid led by University College London (UCL) on "A National Observatory for Missing People with Dementia", seeking to provide empirical validation of the positive impact of the Herbert Protocol and other such initiatives.



3,320 individual Herbert Protocols stored with us



Diversifying Income

We took action to strengthen our ongoing sustainability through diversification of funding and income. We successfully secured new funding, including grants from the Hallmark Trust and a restricted donation for the Herbert Protocol. We trialled an online raffle for the first time and successfully launched our first Christmas appeal. Our Christmas appeal film was nominated for a Smiley charity film award.



Provided by MedicAlert





An Organisation Fit For Purpose

In 2025 we took essential steps to ensure that we continue to have the infrastructure, systems, processes, people and governance in place to deliver the support that people turn to us for and to meet our ambitions to grow our reach and impact.

We invested in a new laser engraver, capable of engraving QR codes, providing the essential hardware to launch digital-first medical IDs, and began work to strengthen and underpin the resilience and quality of our emergency line.

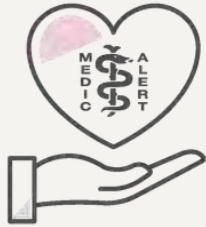
We secured Cyber Essentials accreditation for another year, underscoring our commitment to data security and risk management. By maintaining this robust standard, we are able to safeguard the confidentiality, integrity, and availability of our data and systems.

We overhauled our approach to risk more broadly to ensure that we can be more dynamic in its management – and more nimble when assessing opportunities.

We continue to strengthen board resilience by closing critical skills gaps, successfully appointing a new trustee with income generation expertise (Nicola Fickling) and an external member to our service committee with expertise in health policy (Carolyn Heaney, who joined the board as a trustee in March 2026). Turning to our staff, we began development of a people strategy and scoped a structural and cultural change programme for launch at the start of 2026.

We passed our health and safety audit with our assessor reporting “It is clear that health and safety and risk management are taken seriously at The MedicAlert Foundation. A positive culture has been developed and built on where everyone appears to buy into the process”.





Member Impact



Julianne

"It has become a part of my day-to-day life. I don't remember a time when I didn't have one on my wrist, it has been my companion through my childhood, school life and into adulthood".



Clare

"It gives me that independence to do the activities I enjoy, without the anxiety that my condition would be missed in the heat of a medical emergency. It felt like I'd been given the gift of confidence"



Kerry & Imogen

"Then, one day, I started to enjoy that sense of security all the time. I signed up to MedicAlert's Early Start Programme and clipped a small bracelet to Imogen's wrist, and suddenly the world felt a little less scary".

Our members consistently share how **The MedicAlert Foundation improves their lives** by providing access to life-saving medical information when it **matters most.**



Working in Partnership

Our Partners in 2025

Working in partnership is at the heart of The MedicAlert Foundation's ethos. In 2025 we were proud to develop new partnerships with a range of charities, patient groups, funders and other organisations. We were pleased to reconnect and to continue working with a range of existing partners.





Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective from 1 January 2019).

In recognising all costs within the year, the final outcome was a surplus of £22,165 (2024: Loss £137,900) for the year. Trading and voluntary income totalled £1,323,742 (2024: £1,320,594); this included legacies of £70,126 (2024: £38,374) received during the year.

Reserves Policy

The board of trustees reviewed the reserves policy during the year. The trustees agreed that the level of free reserves should be at a level equivalent to the outstanding property lease commitments, plus 6 to 9 months of other operating costs less deferred membership income.

Free reserves are defined as total reserves less restricted and designated funds.

The designated funds relate to the value of fixed assets used for charitable purposes and matched funding for the Early Start Programme and McLay Dementia Trust and are not freely available for use by the charity.



Total funds increased to £1,431,268 at the end of 2025, from £1,409,103 in 2024.

This included a balance of £13,087 in restricted funds (2024: £14,149), £358,157 in designated funds (2024: £319,628) and free reserves at the year-end were £1,418,181 (2024: £1,394,954), equivalent to the outstanding property lease costs plus 12 months of other operating costs less deferred income. Trustees plan to use the excess free reserves over the short to medium term.



Risk Management



In the light of our new operational plan, the trustees undertook a thorough review of our risk register; to identify and review the major risks to which the charity is exposed and have established appropriate policies, systems and procedures to mitigate known risks and to anticipate further risks that may arise.



The trustees believe that implementation of agreed actions and procedures will significantly reduce the probability and the impact of these risks. Safeguarding data integrity and information security is vital to maintaining the trust of our members. Protecting this trust is essential, as the sustainability of both membership and product income remains the key long term risk to the viability of the charity.



Making safety
accessible for all





Safeguarding

In line with our commitment to safety, the trustees confirm that the people, performance and governance committee has reviewed our safeguarding policy on behalf of the board of trustees.

The MedicAlert Foundation is committed to creating a safe, healthy and inclusive place to work for our staff and for our members and others who come into contact with us through our services.

Our safeguarding policy and procedures are designed to protect children and adults at risk from abuse, neglect and harm, and to provide clear guidance for staff, volunteers and others working on our behalf.

The policy applies to everyone working at all levels for The MedicAlert Foundation. It sets out expected conduct and helps people recognise and report safeguarding concerns.

The board of trustees approves the safeguarding policy and has oversight of the charity's duty of care, including managing risk and protecting the people who benefit from our work.

To maintain high standards, management and trustees monitor relevant government and charity guidance and review safeguarding arrangements regularly.



We are pleased to report that no safeguarding incidents were reported during 2025.



Looking Forward

We are at a pivotal point in our journey and are excited about the prospect of increasing our reach and impact in 2026 and beyond.

Service Relevance

We will continue to develop our understanding of how our service must adapt to meet the needs of the people we support and the people we aren't currently reaching through member engagement, consultative activity and discussions with a wide range of partners.

Sustainable Growth

We will seek to halt membership decline in 2026 ahead of growth in following years, utilising a new marketing strategy and accelerating the development of new partnerships and strengthening of existing ones.

Clinical Engagement

We will nurture and develop the relationships we have built with health professionals and bodies and continue to grow our reach in this area.

We will continue to monitor NHS reforms and ongoing changes to the healthcare ecosystem and assess what this means for the way in which we meet the needs of people we are here to support.

Member Retention

We will continue to improve member experience, while recognising that our member demographic and sector benchmarks mean that a focus on recruitment is a priority for growth.



Income Diversification

We will grow our programme of fundraising activity, further developing our bid pipeline to trusts and foundations and building on the success of our 2025 christmas appeal and the generosity of our members.

Infrastructure & Capability

We will produce and begin delivery of an IT roadmap to ensure that we have the necessary long-term IT capability.

We will deliver a structural change programme and will develop and roll-out a People Strategy to ensure that we are recruiting, supporting and developing the best possible talent to deliver our ambition.

We plan to further strengthen our security posture, building on the foundation of Cyber Essentials.

Governance & Assurance

We will continue board development and recruitment in line with skills audits and succession planning.

We will ensure full compliance against relevant requirements and guidance, including the Code of Fundraising Practice, the new Charities SORP and the revised Charity Governance Code.

Operation Herbert Protocol

We will continue and accelerate the growth of Operation Herbert Protocol, seeking to secure further police force partnerships. We will utilise this activity to create a partnership pathway to support our core service and charitable activity.

2027–2030

Strategy Development

We will develop a new long-term strategy, ensuring alignment with our mission and values, and with due regard to the fast-changing external environment.





Our Footprint

Renewable Energy

We have committed to transitioning our energy supply to on-site solar panels, joining an initiative by our landlord to ensure our operational footprint is powered by renewables.

Environmental Impact

We will continue efforts to reduce our impact on the environment by giving careful thought to selecting suppliers and consciously working to reduce waste.

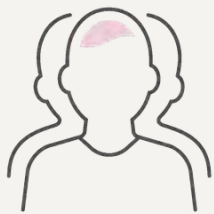
Strategic Estate Management

As part of our annual business planning cycle, we review our estate requirements to ensure they remain efficient and fit for purpose.

A direct result of this strategic review was our decision to downsize our office space at the end of 2024. This move has significantly reduced our energy consumption and physical footprint, ensuring our resources are directed towards our charitable aims rather than maintaining unnecessary infrastructure.



Making safety
accessible for all



Structure, Governance and Management

The MedicAlert Foundation is a registered charity in England and Wales (**233705**), registered in Scotland (**SC 044510**) and a company limited by guarantee (**00814000**). It is governed by a Board of voluntary, non executive directors (referred to as the trustees or the directors), operating under the Memorandum and Articles of Association.

The MedicAlert Foundation is an affiliate of The MedicAlert Foundation United States (MAFUS). The MedicAlert Foundation operates in the UK and the Republic of Ireland under licence from MAFUS for the use of their trademarks and logos, at an agreed percentage fee of trading income generated using those trademarks and logos, within a set of international standards of operation.

The board comprises members whose diverse experience, skills and independent perspective provide an effective knowledge base to direct The MedicAlert Foundation's activities.

None of the trustees has any beneficial interest in the charitable company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

- The board comprises the key personnel of the charity in charge of directing and controlling the foundation.
- All directors give of their time freely and no director received any remuneration in the year.
- Details of directors expenses and any related party transactions are disclosed in the notes to the accounts.

Trustee Recruitment, Induction and Training

Trustees are recruited via open advertisement on The MedicAlert Foundation's website, in public and professional media and in The MedicAlert Foundation's newsletters using an inclusive skills-based approach. Applicants are then interviewed by a minimum of two current trustees and if successful are then nominated for election by the whole board.

New trustees are supplied with a comprehensive information pack and follow an induction plan. They have the opportunity to 'buddy' with experienced fellow trustees, and are also encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The trustees, who are also the directors for the purpose of company law, and who served during the year of the financial statements and up to the date of signing this trustees' report were:

Name:	Position:	Committee(s):
Ian Fleming	Chair of Board of Trustees	People, Performance and Governance Service
Masha Finn	Vice Chair of Board of Trustees	Service
John Tennent	Trustee Chair of Finance and Audit Committee	Finance and Audit People, Performance and Governance Service
Roma Grant	Trustee Chair of the People Performance and Governance Committee	Finance & Audit People, Performance and Governance Service
Nick Burbidge	Trustee Chair of Service Committee	People, Performance and Governance Service
David Churchill	Trustee	Service
Michael Bradfield	Trustee	People, Performance and Governance Service
Nicola Fickling	Trustee	Finance and Audit
Herjinder Cleaver	Trustee	People, Performance and Governance
Carolyn Heaney	Trustee	Service

Operational implementation of the board's strategic decisions is delegated to the CEO. The CEO and senior management supply the board with information and assurance, attending board and committee meetings as appropriate. Each of the senior staff is responsible for appropriate levels of budget within the main budget, which is approved annually by the board, monitored by the finance and audit committee and governed by the delegated authority and sign-off policy. Any deviations from the plan or budget requires the approval of the CEO, and significant deviations or proposals are taken to the finance and audit committee and/or board for discussion and decision.

Statement of Trustees' Responsibility

The trustees, who are also the directors of The MedicAlert Foundation for the purpose of company law, are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of The MedicAlert Foundation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of The MedicAlert Foundation and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of The MedicAlert Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

After a tender process, Sayer Vincent LLP were appointed as auditors at the Board Meeting on 27th November 2025. The Board expresses its thanks to MHA for their service and contributions during their tenure as the company's auditors.

Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities. They confirm that they are satisfied that public benefit is at the heart of The MedicAlert Foundation's activities and are satisfied that the charity meets the requirements and conforms with the Charities Act (2011) definition of a charitable company, being established for a recognised charitable purpose

The trustees' report was approved by the board of trustees.

Dated 15/07/206

.....
Ian Fleming
Chair of the Board of Trustees

Opinion

We have audited the financial statements of The MedicAlert Foundation (the 'charitable company') for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

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

Conclusions relating to going concern

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

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

Independent auditor's report

to the members of

The MedicAlert Foundation

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

Independent auditor's report

to the members of

The MedicAlert Foundation

- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material

Independent auditor's report

to the members of

The MedicAlert Foundation

misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and operations committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The

Independent auditor's report

to the members of

The MedicAlert Foundation

risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Judith Miller (Senior statutory auditor)

28 July 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

The MedicAlert Foundation

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies	2	137,598	4,300	141,898	106,068	2,000	108,068
Charitable activities							
Member Services	3	1,126,722	-	1,126,722	1,154,695	-	1,154,695
Raffle	3	2,354	-	2,354	-	-	-
Investments	4	52,768	-	52,768	57,830	-	57,830
Total income		1,319,442	4,300	1,323,742	1,318,593	2,000	1,320,593
Expenditure on:							
Member Services	5	869,633	5,362	874,996	1,037,952	3,537	1,041,489
Production	5	366,744	-	366,744	417,004	-	417,004
Appeal and Raffles	5	40,671	-	40,671	-	-	-
Grants	5	19,167	-	19,167	-	-	-
Total expenditure		1,296,215	5,362	1,301,577	1,454,956	3,537	1,458,493
Net income / (expenditure) before net gains / (losses) on investments		23,227	(1,062)	22,165	(136,363)	(1,537)	(137,900)
Net gains / (losses) on investments		-	-	-	-	-	-
Net income / (expenditure) for the year	6	23,227	(1,062)	22,165	(136,363)	(1,537)	(137,900)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		23,227	(1,062)	22,165	(136,363)	(1,537)	(137,900)
Reconciliation of funds:							
Total funds brought forward		1,394,954	14,149	1,409,103	1,531,317	15,686	1,547,003
Total funds carried forward		1,418,181	13,087	1,431,268	1,394,954	14,149	1,409,103

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 27a to the financial statements.

The MedicAlert Foundation

Balance sheet

Company no. 00814000

As at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Intangible assets	10		30,487		21,803
Tangible assets	11		63,486		32,754
Investments	12		100		100
Fixed term Investments	13		504,726		385,391
			<u>598,799</u>		<u>440,048</u>
Current assets:					
Stock	14	41,371		36,654	
Debtors	15	124,155		53,928	
Cash and cash equivalents		164,536		263,939	
Short term deposits		800,072		900,000	
		1,130,134		1,254,521	
Liabilities:					
Creditors: amounts falling due within one year	16	(297,665)		(285,466)	
Net current assets			<u>832,469</u>		<u>969,055</u>
Total net assets			<u>1,431,268</u>		<u>1,409,103</u>
The funds of the charity:	19a				
Restricted income funds			13,087		14,149
Unrestricted income funds:					
Designated funds		358,157		319,628	
General funds		1,060,024		1,075,326	
Total unrestricted funds			<u>1,418,181</u>		<u>1,394,954</u>
Total charity funds			<u>1,431,268</u>		<u>1,409,103</u>

Approved by the trustees on 15 July 2026 and signed on their behalf by

Mr Ian Fleming
Chair of Trustees

The MedicAlert Foundation

Statement of cash flows

For the year ended 31 December 2025

	2025 £	£	2024 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	22,165		(137,900)	
Depreciation charges	37,214		41,314	
(Gains)/losses on investments	-		-	
Dividends, interest and rent from investments	(52,768)		(57,831)	
(Profit)/loss on the disposal of fixed assets	-		2,015	
(Increase)/decrease in stocks	(4,717)		2,902	
(Increase)/decrease in debtors	(70,227)		14,698	
Increase/(decrease) in creditors	12,199		(44,751)	
Net cash used in operating activities		(56,134)		(179,553)
Cash flows from investing activities:				
Purchase of tangible fixed assets	(48,758)		(15,340)	
Purchase of intangible fixed assets	(27,872)		(21,633)	
Proceeds from disposal of fixed assets	-		2,102	
Placing money into fixed deposit	(119,335)		(385,391)	
Interest received	52,768		57,831	
Net cash used in investing activities		(143,197)		(362,431)
Change in cash and cash equivalents in the year		(199,331)		(541,984)
Cash and cash equivalents at the beginning of the year		1,163,939		1,705,923
Cash and cash equivalents at the end of the year		964,608		1,163,939
Analysis of cash and cash equivalents and of net debt				
	At 1 January 2025 £	Cash flows £	Other non- cash changes £	At 31 December 2025 £
Cash at bank and in hand	1,163,939	(199,331)	-	964,608
Overdraft facility repayable on demand	-	-	-	-
Total cash and cash equivalents	1,163,939	(199,331)	-	964,608
Total	-	-	-	-

1 Accounting policies

a) Statutory information

The MedicAlert Foundation is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is Suite 1, Liscombe South, Liscombe Park, Soulbury, Leighton Buzzard, LU7 0JL.

b) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions. The Trustees do not consider that there are key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Sales within charitable activities includes annual subscriptions from members and sales of jewellery to members. Income from member subscriptions is treated as having separately identifiable components for membership renewal and servicing of the annual membership. Income is recognised immediately in the Statement of Financial Activities to the extent that it relates to membership renewal, with the balance recognised over the membership year to reflect servicing of the membership. Sales of jewellery are recognised once payment has been received and the products have been dispatched.

Income from donations includes money from members and third parties. It is recognised when it is received and is added to the restricted or unrestricted funds as appropriate. Gift Aid is claimed thereon where a valid Gift Aid declaration is held and is accounted for on a receivable basis.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. (please refer to note 21 of the financial statements)

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Member Services	68%
Productions	25%
Appeals and raffles	5%
Grants	2%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Intangible fixed assets and amortisation

Intangible fixed assets are amortised over a period of 2 years from date of commissioning, unless an earlier decommissioning or replacement date is planned.

l) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Property Improvements	Straight line over the remaining term of
• Plant and machinery	12.5% to 20% of cost less residual value
• Other fixed assets	20% to 25% of cost less residual value

m) Investments in subsidiaries

Investments in subsidiaries are at cost.

n) Fixed Asset Investments

Fixed term deposits with a maturity of more than 12 months from the balance sheet date are classified as fixed term investments. These deposits are recognised at amount invested (principal). Any interest earned but not received is accrued and included within other debtors.

1 Accounting policies (continued)

o) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all the direct costs and an appropriate proportion of fixed and variable overheads.

p) Debtors

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

q) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

r) Cash at bank and in hand

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

s) Creditors and provisions

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

t) Financial instruments

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

u) Pensions

The charity operates a defined contribution pension scheme for eligible employees. Contributions are charged to the Statement of Financial Activities as incurred. The charity has no liability beyond the payment of the agreed contributions. Any outstanding contributions at the balance sheet date are included within creditors.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Legacies	70,126	-	70,126	38,374	-	38,374
Donations	62,472	4,300	66,772	67,694	2,000	69,694
Grants	5,000	-	5,000	-	-	-
	137,598	4,300	141,898	106,068	2,000	108,068

3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Sales within charitable activities	1,126,722	-	1,126,722	1,154,695	-	1,154,695
Sub-total for charitable activities	1,126,722	-	1,126,722	1,154,695	-	1,154,695
Raffle Income	2,354	-	2,354	-	-	-
Sub-total	2,354	-	2,354	-	-	-
Total income from charitable activities	1,129,076	-	1,129,076	1,154,695	-	1,154,695

4 Income from investments

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Interest receivable	52,768	-	52,768	57,830	-	57,830
	52,768	-	52,768	57,830	-	57,830

The MedicAlert Foundation

Notes to the financial statements

For the year ended 31 December 2025

5a Analysis of expenditure (current year)

	Charitable activities								
	Raising funds £	Member Services £	Production £	Appeal and Raffles £	Grants £	Governance costs £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 6)	-	184,514	76,583	-	-	-	340,834	601,931	586,675
Other direct costs	-	201,300	81,999	-	-	-	-	283,299	329,471
Amortisation/depreciation	-	19,188	9,419	-	-	-	8,607	37,214	41,314
Audit	-	-	-	-	-	12,856	-	12,856	9,964
Premises costs	-	25,463	25,463	-	-	-	25,463	76,388	110,135
Legal and Professional	-	-	-	7,252	7,196	2,798	-	17,246	331
Communications	-	-	-	-	-	-	157,632	157,632	298,351
Travel	-	-	-	-	-	-	2,242	2,242	7,896
Admin and office costs	-	37,523	23,645	3,492	-	3,457	44,652	112,769	74,356
	-	467,988	217,109	10,744	7,196	19,111	579,430	1,301,577	1,458,493
Support costs	-	394,012	144,857	28,971	11,589	-	(579,430)	-	-
Governance costs	-	12,995	4,778	956	382	(19,111)	-	-	-
Total expenditure 2025	-	874,996	366,744	40,671	19,167	-	(0)	1,301,577	
Total expenditure 2024	-	1,041,489	417,004	-	-	-	-		1,458,493

The MedicAlert Foundation

Notes to the financial statements

For the year ended 31 December 2025

5b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds £	Member Services £	Production £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 6)	-	120,482	56,775	-	409,418	586,675
Other direct costs	-	237,072	92,399	-	-	329,471
Amortisation/depreciation	-	26,789	14,387	-	138	41,314
Audit	-	-	-	9,964	-	9,964
Premises costs	-	34,473	34,473	-	41,189	110,135
Legal and professional	-	-	-	-	331	331
Communications	-	-	-	-	298,351	298,351
Travel	-	-	-	-	7,896	7,896
Admin and office costs	-	34,938	23,058	-	16,360	74,356
	-	453,754	221,092	9,964	773,683	1,458,493
Support costs	-	580,262	193,421	-	(773,683)	-
Governance costs	-	7,473	2,491	(9,964)	-	-
Total expenditure 2024	-	1,041,489	417,004	-	-	1,458,493

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	528,729	539,108
Social security costs	54,229	32,255
Other pension costs	18,973	15,312
	601,931	586,675

	2025 No.	2024 No.
£60,000 - £69,999	1	1
£90,000 - £99,999	1	-

During the year, no Trustees received any remuneration or other benefits (2024: £Nil)

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £220,868 (2024: £101,018).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £2,336 (2024: £765) incurred by 8 (2024:3) members.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 16 (2024: 13).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2025 No.	2024 No.
Wages and salaries - charitable activities	261,097	177,257
Wages and salaries - support costs	340,834	409,418
	601,931	586,675

8 Related party transactions

There are no related party transactions to disclose for this financial year (2024: none).

Roma Grant who is a trustee for MedicAlert Foundation was employed by the Alzheimer's Society as Company Secretary from May 2025 to December 2025. During the year MedicAlert and Alzheimer's Society entered into a agreement on 9th October 2025 to pay them 10% for sales of MedicAlert Jewellery and ID's sold via their website. There were no sales during 2025.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Intangible fixed assets

Cost	Website and MAISIE database £
At the start of the year	310,896
Additions in year	27,872
At the end of the year	338,768
Depreciation	
At the start of the year	289,093
Amortisation	19,188
At the end of the year	308,281
Net book value	
At the end of the year	30,487
At the start of the year	21,803

11 Tangible fixed assets

	Plant and machinery £	Other fixed assets £	Property Improvements £	Total £
Cost				
At the start of the year	96,404	96,810	9,385	202,599
Additions in year	47,431	457	870	48,758
Disposals in year	(792)	-	-	(792)
At the end of the year	143,043	97,267	10,255	250,565
Depreciation				
At the start of the year	86,504	83,202	139	169,845
Charge for the year	9,419	6,614	1,993	18,026
Eliminated on disposal	(792)	-	-	(792)
At the end of the year	95,131	89,816	2,132	187,079
Net book value				
At the end of the year	47,912	7,451	8,123	63,486
At the start of the year	9,900	13,608	9,246	32,754

All of the above assets are used for charitable purposes.

12 Investments in subsidiaries

	Investment in subsidiary companies
At 1 January 2024 and at 31 December 2025	100
Netbook value	
At 1 January 2024 and at 31 December 2025	100

Principal subsidiaries

The following was a principal subsidiary of the Charity:

Name	Registered office or principal place of business	Principal activity	Class of Shares	Holding	Included in consolidation
MedicAlert Trading Limited	United Kingdom	Non-trading company	Ordinary	100%	No

The charity holds an investment in a subsidiary undertaking. This investment has not been consolidated into these financial statements as the subsidiary was dormant and therefore not material to the group

Notes to the financial statements

For the year ended 31 December 2025

13 Fixed Asset investments (continued)

Investments comprise:

	2025 £	2024 £
Fixed-term deposits (maturity after 1 year)	504,726	385,391
	<u>504,726</u>	<u>385,391</u>

Fixed-term deposits are held with UK financial institutions and earn interest at fixed rates for agreed

14 Stock

	2025 £	2024 £
Components and samples	41,371	36,654
	<u>41,371</u>	<u>36,654</u>

15 Debtors

	2025 £	2024 £
Trade debtors	159	52
Other debtors	86,574	26,970
Prepayments and accrued income	37,422	26,906
	<u>124,155</u>	<u>53,928</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	21,050	9,448
Taxation and social security	41,207	34,681
Other creditors	3,027	5,009
Accruals and Deferred income	232,381	236,328
	<u>297,665</u>	<u>285,466</u>

17 Deferred income

Deferred income comprises membership fees received in advance for the following accounting period. It is recognised in the Statement of Financial Activities when the related membership period falls due.

	2025 £	2024 £
Balance at the beginning of the year	178,278	191,630
Amount released to income in the year	(178,278)	(191,630)
Amount deferred in the year	180,011	178,278
	<u>180,011</u>	<u>178,278</u>

18 Pension scheme

The charity operates a defined contribution pension scheme with Aviva. The pension cost charged to expenditure represents contributions payable by the charity to the scheme. Contributions outstanding at the balance sheet date amounted to £3,027 (2024: £5,009)

19a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	63,486	-	-	63,486
Intangible fixed assets	30,487	-	-	30,487
Investments	504,826	-	-	504,826
Net current assets	461,225	358,157	13,087	832,469
Net assets at 31 December 2025	1,060,024	358,157	13,087	1,431,268

19b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	32,754	-	-	32,754
Intangible fixed assets	21,803	-	-	21,803
Investments	385,491	-	-	385,491
Net current assets	635,278	319,628	14,149	969,055
Net assets at 1 January 2024	1,075,326	319,628	14,149	1,409,103

20a Movements in funds (current year)

	At 1 January 2025 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2025 £
Restricted funds:					
Early Start programme	-	4,300	(3,855)	-	445
McLay Dementia Trust	13,763	-	(1,507)	-	12,256
John Shaw Foundation	386	-	-	-	386
Total restricted funds	14,149	4,300	(5,362)	-	13,087
Unrestricted funds:					
Designated funds:					
Fixed assets	54,557	-	-	39,221	93,778
McLay Dementia Trust	13,763	-	(1,507)	-	12,256
Early Start Programme	1,308	-	(8,835)	9,650	2,123
Membership services	250,000	-	-	-	250,000
Total designated funds	319,628	-	(10,342)	48,871	358,157
General funds	1,075,326	1,319,442	(1,285,873)	(48,871)	1,060,024
Total unrestricted funds	1,394,954	1,319,442	(1,296,215)	-	1,418,181
Total funds	1,409,103	1,323,742	(1,301,577)	-	1,431,268

The narrative to explain the purpose of each fund is given at the foot of the note below.

20b Movements in funds (prior year)

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2024 £
Restricted funds:					
Early Start Programme	458	2,000	(2,458)	-	-
McLay Dementia Trust	14,796	-	(1,033)	-	13,763
John Shaw Foundation	432	-	(46)	-	386
Total restricted funds	15,686	2,000	(3,537)	-	14,149
Unrestricted funds:					
Designated funds:					
Fixed assets	63,014	-	-	(8,457)	54,557
McLay Dementia Trust	14,796	-	(1,033)	-	13,763
Membership Services	-	-	-	250,000	250,000
Early Start Programme	220	-	(9,912)	11,000	1,308
Total designated funds	78,030	-	(10,945)	252,543	319,628
General funds	1,453,287	1,318,594	(1,444,012)	(252,543)	1,075,326
Total unrestricted funds	1,531,317	1,318,594	(1,454,957)	-	1,394,954
Total funds	1,547,003	1,320,594	(1,458,494)	-	1,409,103

Purposes of restricted funds

Early Start Programme

Generous support from Lions Clubs International in British Isles is focused on our Early Start Programme, which sponsors the membership of children up to the age 10. The Charity provides guaranteed free membership to those within this programme. When applicants from the waiting list are enrolled the guarantee of free membership is recognised by providing the full obligation of membership up to the member's 10th birthday. The Charity designated match funding for donations received from Lions for the Early Start Programme in 2023, and the costs of the programme this year have been charged to the restricted and designated funds accordingly.

To ensure the continued operation of this programme throughout the year, MedicAlert allocated 2025: none (2024: £10,000) additional fund to support it.

McLay Dementia Trust

MedicAlert have partnered with McLay Dementia Trust and matched the grant. Individuals applying with Dementia will have the cost of their 1st year free membership and £30 towards an Medical ID

John Shaw Foundation Programme

MedicAlert have partnered with the John Shaw Foundation to sponsor people living with epilepsy. Successful applicants receive one year free membership and a credit against the cost of an ID.

Purposes of designated funds

Fixed assets

The Trustees have designated funds equal to the value of fixed assets used for charitable purposes. This recognises that these funds are not freely available for use in meeting the liabilities of the Charity or achieving its charitable objectives.

McLay Dementia Trust

MedicAlert have partnered with McLay Dementia Trust and matched the grant. Individuals applying with Dementia will have the cost of their 1st year free membership and £30 towards an Medical ID

Membership Services

The trustees have designated £250,000 to upgrade the member services database, improving efficiency and user experience. This fund is internally allocated and will be reviewed annually

Early Start Programme

Generous support from Lions Clubs International in British Isles is focused on our Early Start Programme, which sponsors the membership of children up to the age 10. The Charity provides guaranteed free membership to those within this programme. When applicants from the waiting list are enrolled the guarantee of free membership is recognised by providing the full obligation of membership up to the member's 10th birthday. The Charity designated match funding for donations received from Lions for the Early Start Programme in 2023, and the costs of the programme this year have been charged to the restricted and designated funds accordingly.

To ensure the continued operation of this programme throughout the year, MedicAlert allocated 2025: none (2024: £10,000) additional fund to support it.

21 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2025	2024
	£	£
Less than one year	55,500	50,000
One to five years	172,667	223,500
Over five years	-	4,667
	<u>228,167</u>	<u>278,167</u>

22 Capital commitments

No capital commitments

23 Contingent assets or liabilities

None

24 Post balance sheet events

There have been no significant events affecting the charity since the balance sheet date

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.