



SarcoidosisUK
Trustees' Annual Report and
Unaudited Financial Statements
Year ended 31 December 2025

Charity registration - 1204750



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Legal and administrative information

Charity name

SarcoidosisUK

Charity registration no.

1204750

Company registration no.

CE033556

Registered office and contact details

214 China Works
100 Black Prince Road
London
SE1 7SJ

Trustees

Susan Wilson	Chair
Dr Roma Armstrong	
Sally Beare	(appointed 16 February 2026)
Dawn Clements	(resigned 3 August 2025)
John Cordner	
Richard Etienne	
Dr Dawn Farrar	
Nicola Griffiths	(appointed 17 November 2025)
Astrid Madimba	(appointed 17 November 2025)
Jacqui Newton	(resigned 20 January 2025)
Jack Richardson	(resigned 16 June 2025)
Paul Sinclair	
Emily Sturdy	(resigned 16 July 2025)

Bank

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Independent examiner

Enaid Accountancy Ltd
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Barry
CF62 5QL

Trustees' annual report

The Trustees present their report together with the financial statements of SarcoidosisUK (the Charity) for the year ended 31 December 2025. The Trustees confirm that the Annual Report and the financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015 and updated in 2019).

The Charity

SarcoidosisUK (formerly SILA) was founded in 1997 and is the only UK registered charity dedicated to supporting those affected by sarcoidosis. The Charity provides information and support for patients with sarcoidosis and their families and friends, raises awareness of the disease with the general public and medical professionals, and acts as patient advocate to ensure patients in the UK have access to the best possible treatment and care.

Vision: A future where no one suffers from sarcoidosis.

Mission: To improve lives by providing the best possible patient information and support and to advance the understanding, treatment and care of sarcoidosis.

Values: SarcoidosisUK's values are empowering, collaborative, caring and ambitious. These values represent the core principles and beliefs that guide and define how the Charity operates to achieve its mission. SarcoidosisUK puts everyone affected by sarcoidosis at the heart of all its charitable activities. The Charity recognises the importance of the patient voice and is committed to ensuring that charitable endeavours are always driven by the needs of those living with the disease.

The Charity undertakes a wide range of activities in pursuit of its mission and ensures that the sarcoidosis community is fully and effectively supported. Charitable activities are divided into three main objectives: support, awareness and research.

Support

Information: SarcoidosisUK's website offers reliable, high-quality information about sarcoidosis. The Charity recognises that a sarcoidosis diagnosis can be confusing and worrying. Our goal is to reduce uncertainty by providing clear and accurate information about sarcoidosis. All our information has been developed with the help of trusted medical sarcoidosis experts and is free to use. There are more than ten information leaflets available that provide medical information on different types of sarcoidosis, as well as other topics such as symptoms and living with the disease. The leaflets can be read online, downloaded or requested as printed copies. The Charity also offers a range of videos providing detailed information and guidance on many aspects of the disease.

Support: The Charity knows that a sarcoidosis diagnosis may leave patients feeling overwhelmed and isolated. Our aim is to ensure that no one ever feels alone and to this end SarcoidosisUK provides a range of support services.

- Our Nurse Helpline is a confidential telephone service provided by a group of nurse specialists and offers the opportunity to speak directly with someone who truly understands the disease.
- Facebook Support Groups consist of one main group, and smaller disease-specific or regional groups, whose members are knowledgeable and supportive. The groups offer the opportunity to share experiences and ask questions.
- Local Support Groups. SarcoidosisUK is working to establish a national network of support groups. Our goal is that everyone in the UK with sarcoidosis should be able to meet others living with the condition. The support groups are based throughout the UK, and meetings can be in person or online.
- Patient Days are run at least once a year and cover a range of sarcoidosis-related topics. They provide an important opportunity for patients with sarcoidosis, and their families and friends, to learn directly from sarcoidosis medical experts and to have their questions answered. Our recent Patient Days have

been held online and recorded. All recordings are available to view on demand.

Awareness

Sarcoidosis is considered a rare disease. However, a recent study indicated that, in the UK, around fifteen people are diagnosed every day, and more than 100,000 people may currently be living with the disease (Bechman, K., et al., Incidence, prevalence, and mortality of sarcoidosis in England: a population-based study. The Lancet Regional Health – Europe, 2025. 53.). This study suggests that sarcoidosis may be more prevalent in the UK than previously thought but with less than 1:2000 people affected in the UK remains in the rare disease category.

Due to the rarity of sarcoidosis, very few people in the UK have heard of the disease and healthcare professionals, particularly GPs, may have limited experience of patients with sarcoidosis. SarcoidosisUK's goal is that the public and healthcare professionals should be much more aware of sarcoidosis and how it affects the lives of those diagnosed. The Charity believes that increasing awareness of sarcoidosis is crucial for better understanding and support for those affected. SarcoidosisUK raises awareness of the disease whenever and wherever possible through all its activities.

Research

Sarcoidosis is a debilitating and potentially fatal disease with tremendous variation in how it affects patients and in how patients respond to treatments. Sarcoidosis is often difficult to diagnose and remains a poorly understood disease. There is currently no known cure.

SarcoidosisUK firmly believes that research and innovation hold the key to improving the outcomes and quality of life for all those diagnosed with sarcoidosis. The Charity is ambitious to bring about real change for patients, with an ultimate goal to find a cure. Over the next few years, SarcoidosisUK will offer financial support for novel research of the highest quality to exceptional researchers to conduct world class research and innovation projects.

Charitable Incorporated Organisation Status (CIO)

SarcoidosisUK took the decision to change its charitable status and become a CIO. The CIO status limits the liability of the Charity, which protects trustees, staff and volunteers involved with the work of the charity. It also permits the use of electronic communications for meetings and decision making as part of the formal constitution.

The transfer of operations to the new CIO took place on 31 January 2025. SarcoidosisUK has formally merged the new CIO with the previous charity and applied to have this merger registered with the Charity Commission. Consequently, merger accounting is being applied to reflect the continuing nature of the charity operations, which have continued uninterrupted under the new structure.

All undertakings have now been transferred, including new registrations for Gift Aid to ensure no impact on fundraising.

Public benefit

Throughout the process of determining the activities outlined in this report, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements in 2025

SarcoidosisUK considers itself a small but mighty charity and is very fortunate to have a dedicated staff team and amazing supporters. Some of our activity highlights in 2025:

Fundraising

SarcoidosisUK would not be able to offer support for those affected by sarcoidosis and to fund research without the generosity of others. The Charity continues to be genuinely overwhelmed by the support shown by the sarcoidosis community. Thank you to every one of the amazing fundraisers who supported the Charity in 2025. Our fundraisers' dedication, creativity, and generosity have gone above and beyond, and

we are extremely proud and grateful. As a small charity, every fundraiser makes a meaningful difference.

In 2025, SarcoidosisUK has been inspired by an incredible variety of fundraising efforts, from skydives and runs, to long-distance walks, kayaking, coffee mornings and bakes, concerts, and so much more. In addition, the Charity sends a big thank you to the businesses who supported either by match-funding their employees' fundraising and/or through generous donations.

SarcoidosisUK follows the guidance of the Fundraising Regulator for all fundraising activities. We do not use third parties to undertake fundraising on our behalf. The Charity receives no financial support from the Government.

Local Support Groups

SarcoidosisUK has a growing network of Support Groups throughout the UK. A total of 68 Support Group meetings took place, and three new support groups were started, during the year. Support Groups meet online or in person and are intended to be a safe place for local group members to share knowledge, concerns and vulnerabilities. Our goal is to increase the number of Support Groups across the UK.

The Charity thanks the staff and volunteers who co-ordinate and lead the Support Groups, sharing their own experiences and providing a welcoming environment.

We recognise the importance of ensuring that all existing and new Support Group leaders feel fully supported and equipped in their role. Online training for group leaders was introduced in May 2025. The training covers safeguarding and basic mental health first aid. The training needs of Support Group leaders will be continually reviewed.

Nurse Helpline

Sarcoidosis patients and their families often tell us that they do not receive sufficient information and support from their GP, or, in some cases, even from their consultant. The SarcoidosisUK Nurse Helpline exists to provide anyone affected by sarcoidosis with the extra information and support they need.

All our nurses have personal and professional experience of sarcoidosis. In 2025 the hours of the Helpline were increased to make sure that we can offer enquirers a call with one of our nurses within a shorter timeframe.

In 2025, the Nurse Helpline made over 500 calls bringing the grand total of calls made since inception to over 4,500. To ensure that the Helpline fully meets the needs of those seeking help, callers are requested to provide feedback following their call. In 2025, 100% of the callers who responded to feedback requests rated the service as 'very good' and 85% as 'excellent'.

A few recent testimonials taken from patient feedback:

"Excellent service. Kind, patient and with a lot of knowledge. I felt as though I had someone on my side who understood my dilemma. I felt like I was talking to a friend. Lovely lady".

"Having been newly diagnosed and didn't know a great deal about anything so this was a useful phone call as I felt I was in limbo land. The lady put my mind at ease and reassured me and gave me some great tips and information".

"Extremely knowledgeable and helpful. Individualised advice. I did not feel rushed. I feel much less anxious after this conversation".

Website, Newsletter, Facebook Groups and Social Media

The SarcoidosisUK website had a major refresh in 2025 thanks to the staff team. The aim was to make the site more appealing and engaging, improve navigation and to ensure that the site was compatible with all devices. New information is constantly being added or updated on the site.

SarcoidosisUK produces a monthly newsletter providing a comprehensive roundup of recent activities and links to useful sarcoidosis-related information. Our newsletter highlights personal stories and celebrates our amazing fundraisers. Nearly 6,000 supporters have elected to receive our newsletter.

SarcoidosisUK's Facebook Groups are an important source of support and information sharing, and member numbers have continued to grow over the years. There are now 10,200 members in the main SarcoidosisUK Facebook Group. This is our most active forum for members who share their experiences, support each other, and provide feedback to SarcoidosisUK on what matters most to those affected by sarcoidosis.

The Charity maintains its presence on social media by regularly sharing news and charity updates on LinkedIn, X, Blue Sky and Instagram. In 2025, SarcoidosisUK's social media presence continued to grow, successfully raising awareness and sharing the Charity's important work with nearly 16,000 followers - an increase of 7% over the year.

Patient Days

The Charity hosted two virtual Patient Days in 2025, one in April as part of Sarcoidosis Awareness Month and another in October. The Patient Days have been an important opportunity for sarcoidosis patients to learn directly from expert speakers and to have their questions answered. SarcoidosisUK is very grateful to the network of sarcoidosis consultants who volunteer their time to present at these events. The recordings and transcripts from the events are made available on the Patient Day Hub on our website. In 2025, the videos on YouTube were watched 31,000 times with over 3,700 hours of viewing.

While feedback about the Patient Days has continued to be positive, engagement with these events has changed, with far fewer people connecting online during the event. The Charity is considering how to shape these events in the future to ensure they remain relevant to the sarcoidosis community.

Research

SarcoidosisUK has a vision of a future where no one suffers from sarcoidosis. Despite advances in research over the past few years, sarcoidosis remains poorly understood and without a cure. The Charity firmly believes that funding research will provide the opportunity to drive forward progress in the understanding and treatment of sarcoidosis. We are committed to investing in research, with the goal to increase the capacity for sarcoidosis research and thereby accelerate research discovery in the UK.

In 2024, SarcoidosisUK designated £250,000 towards research. In addition, all fundraising income in April 2025's Awareness Month was dedicated to research.

SarcoidosisUK recognised a gap and demand for sarcoidosis research funding in the UK and in 2025, developed a new funding scheme, the Research Innovation Award (RIA). The remit of the award is to offer pump-priming funding for innovative research proposals that seek to address any of the Charity's research priorities. We are looking for projects that demonstrate the potential of advancement in sarcoidosis research and impact for patients, whether the benefit will be in the short-term or the future.

In April 2025, the Charity was delighted to launch its first SarcoidosisUK Research and Innovation Award. A robust expert review process was followed for all applications, in line with the Association of Medical Research Charities (AMRC) funding guidelines. In October, guided by the funding recommendation of SarcoidosisUK's Independent Medical and Scientific Advisory Panel, SarcoidosisUK's Trustees awarded the first grant. The Charity is hugely grateful to everyone involved in the funding process.

Full details are online at www.sarcoidosisuk.org/research/innovation-award/

National and International Advocacy

SarcoidosisUK is part of the Lung Research and Innovation Group (LRIG) which is a partnership between charities, healthcare professionals, NHS, pharmaceutical companies and innovation funds exploring ways to improve lung health in the UK.

The Charity is part of the One Voice ILD group working to establish an Interstitial Lung Disease Pathway to tackle the inconsistent and often drawn-out journey to diagnosis and treatment for those affected by ILDs, such as pulmonary fibrosis and sarcoidosis. The partners in the group conduct an annual survey on ILD healthcare in the UK to monitor the experience of patients and caregivers.

SarcoidosisUK is a member of the European Lung Foundation Patient Advisory Group, Sarcoidosis Patient Advisory Group, Taskforce for Lung Health, British Thoracic Society ILD Registry Steering Group and various other European working groups.

Raising Awareness

Sarcoidosis Awareness Month

April is officially recognised as national Sarcoidosis Awareness Month, providing an opportunity to shine the spotlight on a debilitating and complex disease. SarcoidosisUK is always seeking to raise the profile of sarcoidosis, but Awareness Month provides extra impetus to concentrate efforts and resources to maximise impact and raise awareness to a broader audience. It is a perfect chance to raise awareness of sarcoidosis, highlight the activities that SarcoidosisUK does in support of patients, families, and supporters, and to remind everyone that the Charity is here all year round for the sarcoidosis community.

Throughout the month of April, the Charity shared personal stories from those affected by sarcoidosis. During Awareness Month, we ran a fundraising campaign, encouraging supporters and fundraisers to get involved to raise funds for our sarcoidosis research. Our supporters' response was amazing and our thanks go to everyone who helped SarcoidosisUK invest in research.

In 2025, the SarcoidosisUK team took the opportunity to attend two external events, to raise awareness of the disease, to network and to forge collaborations.

Royal College of General Practitioners Conference

The role of GPs in diagnosing sarcoidosis patients is vital. Early recognition of symptoms and referral to specialist sarcoidosis centres may prevent progression of symptoms and speed up the identification of extrapulmonary complications. It is vital that GPs have access to accurate and up-to-date information on sarcoidosis. In October, the team attended the 2025 Royal College of General Practitioners Conference in Newport, aiming to raise awareness of sarcoidosis and of our e-learning module for GPs.

The team spoke to over 300 GPs about sarcoidosis, asking whether they have patients in their practice, how confident they feel in the diagnosis and management of sarcoidosis, and how the Charity can support them.

SarcoidosisUK would like to thank Live Like Ralph for their amazing support which allowed the team to attend the conference, and to the generous specific donation made to SarcoidosisUK which enabled the Charity to fund the GP e-learning course.

The British Thoracic Society (BTS) Winter Meeting

In November, the SarcoidosisUK team attended the BTS Winter Meeting at Westminster. The event enabled the team to talk to experts in respiratory healthcare and to raise awareness of sarcoidosis and of the ways that the Charity supports patients.

Patient Survey: 'Have Your Say'

SarcoidosisUK recognises the importance of assessing and reviewing its charitable activities on a regular basis to ensure that the needs of the sarcoidosis community are met. In September we asked the sarcoidosis community to complete our 'Have Your Say' survey. The survey questions were anonymous and intended to gain an insight into patients' and supporters' opinions. We wanted to find out what the Charity does well, what could be better and what more we could do to support to support people with sarcoidosis.

The main themes highlighted by the survey were:

- Support and awareness are very important.
- GP knowledge is still poor across the country.
- Our community asked for more support groups to give a greater geographical spread across the UK.
- Our website needs a better search function and easier navigation.

Thank you to everyone who contributed to the questionnaire and the Charity will do its best to build these into our strategy.

Financial review

Financial position

The financial position of the charity remained steady in 2025. Whilst income overall decreased to £185,452 (2024: £298,206), this was mainly due to significant legacies in the prior year totalling £117,882. Income from voluntary donations (including gift aid) was up from £164,487 in 2024 to £170,194 in 2025. During the year we benefited from grants totalling £2,500 (2024: £1,150).

Expenditure increased to £236,537 (2024: £168,431) mainly due to a grant committed in the year to the University of Bristol of £59,993. We therefore ended the year with a deficit of £51,085 compared with a surplus in 2024 of £129,775. As a result total reserves decreased from £449,205 to £398,120, of which £184,198 were general in nature (2024: £198,790).

The charity currently holds sufficient undesignated reserves to sustain over 12 months of operations, and the trustees are keeping the financial position under review. While we expect that fundraising will remain challenging, we hope that the charity will continue to generate a surplus, so we can sustain funding for clinical research projects. The trustees are committed to continuing to provide information and maintain all support services, including the nurse helpline.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that all obligations can be met and any decisions taken regarding the charity's future can be implemented in an orderly fashion.

Future plans

Provide essential services to our community

Our goal in 2026 is to expand our Support Group network with funding from the National Lottery Awards for All, maintain our Nurse Helpline, expand the reach of our online presence, and provide relevant health and social care information. These services are essential for supporting people with sarcoidosis to cope with the physical and emotional challenges of the condition. Our goal is to empower our sarcoidosis community with the information, tools and confidence to advocate for themselves.

Invest in research

SarcoidosisUK's Research and Innovation Award was launched in April 2025, and trustees approved the first award in October 2025. The Charity plans a similar award process in 2026, closing at the end of April and aiming to award during the calendar year. The Charity is currently an introductory member of the Association of Medical Research Charities (AMRC). An application for full membership is in progress and the Charity hopes to be successfully confirmed as a full AMRC member in 2026.

Patient Advocacy

Our advocacy activities will include supporting the collection of research data in the form of health registries and working with Personal Independence Payments (PIP) assessment providers to create Sarcoidosis Condition Insight Reports. The Charity will continue to collaborate and work closely with other lung charities to support larger public health and research initiatives.

Structure, governance and management

Governing document

SarcoidosisUK is a registered charity number 1204750, and is controlled by its constitution as a Charitable Incorporated Organisation (CIO), registered on 15 September 2023.

Recruitment and appointment of new trustees

Trustees are appointed by the existing board members and serve for a term of three years with a maximum of three consecutive terms. There is a maximum of 12 trustees and a minimum of six. The board advertises for trustees nationally and seeks to ensure that a wide range of skills and experience are available through the board to support the charity and ensure appropriate governance and oversight. The board appointed new trustees in 2024, 2025 and 2026. Not all newly appointed trustees were able to serve their full term, however we are very grateful for the contribution each made during their tenure.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are: sufficient to show and explain the Charity's transactions; disclose with reasonable accuracy at any time the financial position of the Charity; and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity 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 financial and other relevant information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 4 to 10 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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) second edition (effective 1 January 2019).

This report was approved by the Trustees on 15 June 2026 and signed on their behalf:



SUSAN WILSON

CHAIR

Independent examiner's report

I report to the Trustees on my examination of the accounts of SarcoidosisUK (charity number 1204750) for the year ended 31 December 2025 which are set out on pages 13 to 28.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this period under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

A handwritten signature in black ink, appearing to read 'AP Nash', with a stylized flourish at the end.

ANDREW NASH FCA

FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

DATED: 16 JULY 2026

Enaid Accountancy Ltd
Platform 10
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Hood Road
Barry
CF62 5QL

Statement of financial activities

For the year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2024
	Notes	£	£	£	£
Income from:					
Donations and legacies	4	149,194	23,500	172,694	283,519
Other trading activities	5	4,574	-	4,574	8,154
Investments*		8,184	-	8,184	6,533
Total income		161,952	23,500	185,452	298,206
Expenditure on:					
Raising funds	6 & 7	38,038	-	38,038	56,463
Charitable activities					
Awareness and information	6 & 8	45,860	-	45,860	35,206
Nurse helplines	6 & 8	34,659	-	34,659	45,149
Research	6 & 8	61,361	23,915	85,276	-
Support groups	6 & 8	32,704	-	32,704	31,613
Charitable activities		174,584	23,915	198,499	111,968
Total expenditure		212,622	23,915	236,537	168,431
Net income/(expenditure)		(50,670)	(415)	(51,085)	129,775
Reconciliation of funds					
Total funds brought forward	15 & 16	448,790	415	449,205	319,430
Total funds carried forward	15 & 16	398,120	-	398,120	449,205

*Investment income consists solely of bank interest on cash deposits

The notes on pages 15 to 28 form part of the financial statements.

Balance sheet

As at 31 December 2025

		Total		Total	
		31 Dec 2025		31 Dec 2024	
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	11		1,266		-
Current assets					
Debtors and prepayments	12	4,934		4,930	
Cash at bank and in hand		<u>454,012</u>		<u>446,412</u>	
Total current assets		458,946		451,342	
Creditors					
Amounts falling due within one year	13	<u>(22,097)</u>		<u>(2,137)</u>	
Net current assets			436,849		449,205
Creditors					
Amounts falling due in more than one year	14		<u>(39,995)</u>		<u>-</u>
Net assets			398,120		449,205
Funds of the charity					
Restricted funds	15 & 16		-		415
Unrestricted funds					
Designated funds	15 & 16	213,922		250,000	
General funds	15 & 16	<u>184,198</u>		<u>198,790</u>	
Unrestricted funds			398,120		448,790
Total funds			398,120		449,205

The notes on pages 15 to 28 form part of the financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 15 June 2026 and signed on their behalf by:

Susan Wilson

SUSAN WILSON
CHAIR

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and the Charities Act 2011.

The effect of any event relating to the year ended 31 December 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2025 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

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

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements and have considered the Charity's forecasts. After making enquiries the Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly they continue to adopt the going concern basis in the preparation of the financial statements.

Legal status

SarcoidosisUK is a charitable incorporated organisation registered in England and Wales and meets the definition of a public benefit entity as defined by FRS 102. The registered office is 214 China Works, 100 Black Prince Road, London, SE1 7SJ.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been designated for a specific purpose by the Trustees. The aim and use of each designated fund is set out in note 15 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. A breakdown of restricted funds can be found in note 15 of the financial statements.

Income

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

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

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 Trust 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 from other trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Investment income is recognised on a receivable basis.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between direct activities proportionate to the direct costs allocated to each activity.

Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice.

Irrecoverable VAT is charged against the category of expenditure for which it is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Computer equipment - 25% reducing balance

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

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

1. Accounting policies (continued from previous page)

Creditors

Creditors 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.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Pensions

The charity operates a defined contribution pension scheme. Pension contributions are charged to the statement of financial activities when due and payable. These contributions are invested separately from the charity's assets.

2. Change in legal structure

As noted within the annual report, this was the first period where we operated under our new and up-to-date structure as a Charitable Incorporated Organisation (CIO).

We undertook the transfer of operations with effect from 1 January 2025, however it took until 31 January 2025 to complete the transfer to the new entity. As required under section 27.12 and 27.13 of the SORP these accounts have been produced under the provisions outlined within that chapter and so contain the combined results of the older charitable trust (charity number 1063986) and the new CIO (charity number 1204750).

The results for each year can be split as follows:

	Trust (no. 1063986)	CIO (no. 1204750)	Combined Results
	Year ended	Year ended	Year ended
	31 Dec 2025	31 Dec 2025	31 Dec 2025
	£	£	£
Total income	11,274	174,178	185,452
Total expenditure	(3,597)	(232,940)	(236,537)
Net income/(expenditure)	7,677	(58,762)	(51,085)
Transfer between charities	(456,882)	456,882	-
Net movement in funds	(449,205)	398,120	(51,085)
Reconciliation of funds			
Total funds brought forward	449,205	-	449,205
Total funds carried forward	-	398,120	398,120

	Trust (no. 1063986)	CIO (no. 1204750)	Combined Results
	Year ended	Year ended	Year ended
	31 Dec 2024	31 Dec 2024	31 Dec 2024
	£	£	£
Total income	298,206	-	298,206
Total expenditure	(168,431)	-	(168,431)
Net income/(expenditure)	129,775	-	129,775
Reconciliation of funds			
Total funds brought forward	319,430	-	319,430
Total funds carried forward	449,205	-	449,205

The assets transferred to the new CIO were as follows:

	Total
	£
Net assets	456,882
Represented by:	
Restricted funds	415
Unrestricted funds	456,467
Total funds	456,882

3. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Dec 2024 £	Restricted Funds Year ended 31 Dec 2024 £	Total Funds Year ended 31 Dec 2024 £
	Notes			
Income from:				
Donations and legacies	4	283,119	400	283,519
Other trading activities	5	8,154	-	8,154
Investments		6,533	-	6,533
Total income		297,806	400	298,206
Expenditure on:				
Raising funds	6 & 7	56,463	-	56,463
Charitable activities				
Awareness and information	6 & 8	35,206	-	35,206
Nurse helplines	6 & 8	45,149	-	45,149
Support groups	6 & 8	31,213	400	31,613
Charitable activities		111,568	400	111,968
Total expenditure		168,031	400	168,431
Net income/(expenditure)		129,775	-	129,775
Reconciliation of funds				
Total funds brought forward	15 & 16	319,015	415	319,430
Total funds carried forward	15 & 16	448,790	415	449,205

4. Income from donations and legacies

	Unrestricted Funds Year ended 31 Dec 2025 £	Restricted Funds Year ended 31 Dec 2025 £	Total Funds Year ended 31 Dec 2025 £
Donations	146,694	23,500	170,194
Grants	2,500	-	2,500
	149,194	23,500	172,694

	Unrestricted Funds Year ended 31 Dec 2024 £	Restricted Funds Year ended 31 Dec 2024 £	Total Funds Year ended 31 Dec 2024 £
Donations	164,487	-	164,487
Grants	750	400	1,150
Legacies	117,882	-	117,882
	283,119	400	283,519

Grant income received of the following amounts:

	Total Funds Year ended 31 Dec 2025 £	Total Funds Year ended 31 Dec 2024 £
Live Like Ralph	2,500	-
Ulana Trust	-	750
Warbutons Community Grant	-	400
	2,500	1,150

5. Income from other trading activities

	Unrestricted Funds Year ended 31 Dec 2025	Restricted Funds Year ended 31 Dec 2025	Total Funds Year ended 31 Dec 2025
	£	£	£
Merchandise sales	4,537	-	4,537
Raffles	37	-	37
	4,574	-	4,574

	Unrestricted Funds Year ended 31 Dec 2024	Restricted Funds Year ended 31 Dec 2024	Total Funds Year ended 31 Dec 2024
	£	£	£
Merchandise sales	8,154	-	8,154
	8,154	-	8,154

6. Analysis of expenditure by activity

	Grants to organisations	Staff costs	Other direct costs	Support costs	Total costs
	Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2025
	£	£	£	£	£
Raising funds	-	20,889	12,534	4,615	38,038
Charitable activities					
Awareness and information	-	32,073	8,223	5,564	45,860
Nurse helplines	-	16,174	14,280	4,205	34,659
Research	59,993	14,936	-	10,347	85,276
Support groups	-	26,131	2,605	3,968	32,704
Charitable activities	59,993	89,314	25,108	24,084	198,499
Total expenditure	59,993	110,203	37,642	28,699	236,537

	Grants to organisations	Staff costs	Other direct costs	Support costs	Total costs
	Year ended 31 Dec 2024	Year ended 31 Dec 2024	Year ended 31 Dec 2024	Year ended 31 Dec 2024	Year ended 31 Dec 2024
	£	£	£	£	£
Raising funds	-	32,925	12,865	10,673	56,463
Charitable activities					
Awareness and information	-	22,873	5,678	6,655	35,206
Nurse helplines	-	22,873	13,741	8,535	45,149
Support groups	-	22,873	2,764	5,976	31,613
Charitable activities	-	68,619	22,183	21,166	111,968
Total expenditure	-	101,544	35,048	31,839	168,431

Support costs, including governance costs, which cannot be directly attributed to activities, are allocated between direct activities proportionate to the direct costs allocated to each activity.

An analysis of expenditure on raising funds split between restricted and unrestricted funds can be found in note 7.

An analysis of expenditure on charitable activities split between restricted and unrestricted funds can be found in note 8.

An analysis of staff costs can be found in note 9.

An analysis of grants to organisations can be found in note 10.

6. Analysis of expenditure by activity (continued from previous page)

Support costs consists of:

	Total costs	Total costs
	Year ended 31 Dec 2025	Year ended 31 Dec 2024
	£	£
Premises	21,450	20,966
Professional services	3,935	3,756
Depreciation and loss on disposals	74	4,023
Other support costs	1,630	2,274
Governance	1,610	820
	28,699	31,839

Governance costs consists of:

	Total costs	Total costs
	Year ended 31 Dec 2025	Year ended 31 Dec 2024
	£	£
Independent examination	1,610	820
	1,610	820

7. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2025
	£	£	£
Staff costs	20,889	-	20,889
Other direct costs	12,534	-	12,534
Support costs	4,615	-	4,615
	38,038	-	38,038

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Dec 2024	Year ended 31 Dec 2024	Year ended 31 Dec 2024
	£	£	£
Staff costs	32,925	-	32,925
Other direct costs	12,865	-	12,865
Support costs	10,673	-	10,673
	56,463	-	56,463

8. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Dec 2025 £	Restricted Funds Year ended 31 Dec 2025 £	Total Funds Year ended 31 Dec 2025 £
Awareness and information			
Staff costs	32,073	-	32,073
Other direct costs	8,223	-	8,223
Support costs	5,564	-	5,564
Awareness and information	45,860	-	45,860
Nurse helplines			
Staff costs	16,174	-	16,174
Other direct costs	14,280	-	14,280
Support costs	4,205	-	4,205
Nurse helplines	34,659	-	34,659
Research			
Grants to organisations	36,078	23,915	59,993
Staff costs	14,936	-	14,936
Support costs	10,347	-	10,347
Research	61,361	23,915	85,276
Support groups			
Staff costs	26,131	-	26,131
Other direct costs	2,605	-	2,605
Support costs	3,968	-	3,968
Support groups	32,704	-	32,704
	174,584	23,915	198,499

8. Expenditure on charitable activities (continued from previous page)

	Unrestricted Funds Year ended 31 Dec 2024 £	Restricted Funds Year ended 31 Dec 2024 £	Total Funds Year ended 31 Dec 2024 £
Awareness and information			
Staff costs	22,873	-	22,873
Other direct costs	5,678	-	5,678
Support costs	6,655	-	6,655
Awareness and information	35,206	-	35,206
Nurse helplines			
Staff costs	22,873	-	22,873
Other direct costs	13,741	-	13,741
Support costs	8,535	-	8,535
Nurse helplines	45,149	-	45,149
Support groups			
Staff costs	22,873	-	22,873
Other direct costs	2,400	364	2,764
Support costs	5,940	36	5,976
Support groups	31,213	400	31,613
	111,568	400	111,968

9. Staff costs

	Total costs Year ended 31 Dec 2025 £	Total costs Year ended 31 Dec 2024 £
Gross salaries	105,436	95,108
Employer's NIC	2,671	3,732
Employer's pension	2,096	2,704
	110,203	101,544

The average headcount during the period was 3 persons (2024: 3 persons).

No employees received employee benefits of more than £60,000 (2024: Nil).

The total remuneration paid to key management personnel during the period was £54,550 (2024: £45,113).

10. Grants payable

	Total		Total	
	31 Dec 2025		31 Dec 2024	
	£	£	£	£
Balance brought forward		-		-
Grants awarded in year				
University of Bristol	59,993		-	
Grants awarded in year		59,993		-
Payments in year		-		-
Balance carried forward		59,993		-

Grants payable are due within the following timeframe:

	Total	Total
	31 Dec 2025	31 Dec 2024
	£	£
Amounts payable in one year	19,998	-
Amounts payable in two to five years	39,995	-
	59,993	-

11. Tangible fixed assets

	Computer equipment	Total
	£	£
Cost		
As of 1 January 2025	-	-
Additions	1,341	1,341
As of 31 December 2025	1,341	1,341
Accumulated depreciation		
As of 1 January 2025	-	-
Charge in the year	75	75
As of 31 December 2025	75	75
Net book value		
As of 1 January 2025	-	-
As of 31 December 2025	1,266	1,266

12. Debtors and prepayments

	Total	Total
	31 Dec 2025	31 Dec 2024
	£	£
Prepayments	1,267	1,263
Rent deposit	3,667	3,667
	4,934	4,930

13. Creditors: amounts falling due within one year

	Total	Total
	31 Dec 2025	31 Dec 2024
	£	£
Accruals	2,099	1,631
Pension payable	-	506
Grants payable	19,998	-
	22,097	2,137

14. Creditors: amounts falling due in more than one year

	Total	Total
	31 Dec 2025	31 Dec 2024
	£	£
Grants payable	39,995	-
	39,995	-

15. Analysis of charity funds

	Balance brought forward As at 1 Jan 2025 £	Income for the year Year ended 31 Dec 2025 £	Expenditure in the year Year ended 31 Dec 2025 £	Transfers between funds Year ended 31 Dec 2025 £	Balance brought forward As at 31 Dec 2025 £
Restricted funds					
Research	415	23,500	(23,915)	-	-
Restricted funds	415	23,500	(23,915)	-	-
Unrestricted funds					
Designated funds					
Research	250,000	-	(36,078)	-	213,922
Designated funds	250,000	-	(36,078)	-	213,922
General funds	198,790	161,952	(176,544)	-	184,198
Unrestricted funds	448,790	161,952	(212,622)	-	398,120
Total funds	449,205	185,452	(236,537)	-	398,120

Research (restricted) - These are funds that have been received to support research work.

Research (designated) - These are funds that the Trustees designated in the previous year to support research work.

	Balance brought forward As at 1 Jan 2024 £	Income for the year Year ended 31 Dec 2024 £	Expenditure in the year Year ended 31 Dec 2024 £	Transfers between funds Year ended 31 Dec 2024 £	Balance brought forward As at 31 Dec 2024 £
Restricted funds					
Research	415	-	-	-	415
Warburtons Community Grant	-	400	(400)	-	-
Restricted funds	415	400	(400)	-	415
Unrestricted funds					
Designated funds					
Research	-	-	-	250,000	250,000
Designated funds	-	-	-	250,000	250,000
General funds	319,015	297,806	(168,031)	(250,000)	198,790
Unrestricted funds	319,015	297,806	(168,031)	-	448,790
Total funds	319,430	298,206	(168,431)	-	449,205

Warburtons Community Grant - There were funds received for the support groups.

16. Analysis of net assets

	General Funds	Designated Funds	Restricted Funds	Total Funds
	31 Dec 2025	31 Dec 2025	31 Dec 2025	31 Dec 2025
	£	£	£	£
Fixed assets	1,266	-	-	1,266
Current assets	185,031	273,915	-	458,946
Creditors due within one year	(2,099)	(19,998)	-	(22,097)
Creditors due in more than one year	-	(39,995)	-	(39,995)
	184,198	213,922	-	398,120

	General Funds	Designated Funds	Restricted Funds	Total Funds
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2024
	£	£	£	£
Current assets	200,927	250,000	415	451,342
Creditors due within one year	(2,137)	-	-	(2,137)
	198,790	250,000	415	449,205

17. Trustee remuneration

During the period, no trustee received any remuneration (2024: £Nil).

No members of the Board of Trustees received reimbursement of travel and subsistence expenses for board meetings and other events in the period (2024: three members received reimbursement totalling £2,067).

18. Related party transactions

The Charity currently sources its bookkeeping software on a subscription basis from Hammond & Co Accountants at a discounted price. Hammond & Co is owned and controlled by one of the trustees who provides services to the Charity at either free or cost. Hammond & Co supplies the software at cost, which totalled £246 in the year (2024: £192).

Until June 2024 the Charity also sourced bookkeeping services through Hammond & Co, again at cost. Since July 2024 those services have been provided free of charge (2024: £60).

