
HAEUK
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

HAEUK
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees

Ann Marie Harding, Chairman
Rosemary Frances Joseph, Treasurer
June Cole, Trustee (appointed 4 September 2021)
Dr Timothy Crouch, Trustee
Barrie Sidney Hurley, Trustee
Samantha Jane Oxley, Treasurer (resigned 28 January 2021)
Thomas Oliver Pickering, Trustee (resigned 28 January 2021)
Edward George Thomas Price, Trustee
Dana Shapiro, Trustee

Company registered number

08229467

Charity registered number

1152591

Registered office

2 Sheridan Close
Bridgwater
Somerset
TA6 5SN

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of the company for 1 October 2020 to 30 September 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company'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 (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The main purpose of the charity is to promote and protect the physical and mental health of sufferers of Hereditary Angioedema in the United Kingdom through the provision of support, education and practical advice and to advance the education of the general public in all areas of the condition.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

HAEUK has identified the following activities to promote the achievement of its objectives:

- . To ensure the UK has the highest possible standards of treatment for HAE
- . To provide patient advocacy and support, arranging periodic Patient Meetings, and maintaining and enhancing the website.
- . To make representations on various NHS consultation processes and to medical professionals and their professional bodies.
- . To commission the production and dissemination of best practice documentation for the management of HAE, including advancing training of medical professionals specifically in recognition and treatment of HAE.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Achievements and performance

a. Review of activities

HAEUK was incorporated on 26th September 2012 and registered as a charity in England and Wales on 25 June 2013. It has more than 700 patients on its database and continues to provide information, advocacy and support to both them and newly diagnosed patients through its website, through patient contact over the telephone and by providing speakers to attend patient days at individual hospitals. Patients continue to value the opportunity to share their experiences via the confidential Facebook page.

Post Covid

Regrettably it was not possible to organise a Patient Day for 2021 due to ongoing Covid restrictions and availability of speakers etc. Efforts will be centered on resurrecting in person Patient Day for 2022.

The 24/7 helpline which provides advice and information via phone, e-mail and social media became an invaluable source of information for patients, whether newly diagnosed, enquiring or needing ongoing support. The website was regularly updated with news and information on new medications, best practices and with advice and support for patients.

Phone calls increased greatly with most contact from patients requiring either moral support, advice for identification of HAE or for reassessment, and in many cases were simply for a patient to be able to be listened to and heard. There were many incidents of medication availability and we were able in some cases to make contact with the local NHS commissioning pharmacy to realign home delivery.

b. Fundraising activities and income generation

The primary source of income remains donations from pharmaceutical companies following submission of the necessary business plans to them. Individual members have undertaken fundraising activities of their own.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal funding

Donations from pharmaceutical companies remain the primary source of funding.

Structure, governance and management

a. Constitution

HAEUK is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

It is exempt from the use of the word 'limited'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

HAEUK will continue to encourage patients and the wider public to fundraise, eg, by way of donations, sponsorship, and regular/payroll giving in order to broaden the scope of its funding sources.

HAEUK will continue to update/produce a range of policies to formalise its operating arrangements etc; together with developing a secure data storage/filing system. . The feasibility of funding research projects for the benefit of patients will be investigated.

A continued development plan for the website to ensure dissemination of current information and support.

HAEUK will aim to focus more on the needs of children and young people and envisage that volunteers will play an increasing role in this process.

HAEUK is proposing to extend its influence and support to patients in other parts of the United Kingdom.

The trustees will keep HAEUK's 5 Year Strategic Plan under review and updated.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Statement of Trustees' responsibilities

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

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

- select suitable accounting policies and 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 are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 June 2022 and signed on their behalf by:

Ann Marie Harding
Chairman

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Independent examiner's report to the Trustees of HAEUK ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 27 June 2022

Tina Pearce

GMBC LLP

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	69,379	69,379	57,169
Other trading activities	4	-	-	746
Total income		69,379	69,379	57,915
Expenditure on:				
Charitable activities	5	60,527	60,527	76,433
Total expenditure		60,527	60,527	76,433
Net movement in funds		8,852	8,852	(18,518)
Reconciliation of funds:				
Total funds brought forward		143,792	143,792	162,310
Net movement in funds		8,852	8,852	(18,518)
Total funds carried forward		152,644	152,644	143,792

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

HAEUK
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REGISTERED NUMBER: 08229467

BALANCE SHEET
AS AT 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	2,122	2,653
		<u>2,122</u>	<u>2,653</u>
Current assets			
Cash at bank and in hand		156,103	145,878
		<u>156,103</u>	<u>145,878</u>
Creditors: amounts falling due within one year	10	(5,581)	(4,739)
		<u>150,522</u>	<u>141,139</u>
Net current assets			
		<u>152,644</u>	<u>143,792</u>
Total assets less current liabilities			
		<u>152,644</u>	<u>143,792</u>
Total net assets		<u><u>152,644</u></u>	<u><u>143,792</u></u>
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	152,644	143,792
		<u>152,644</u>	<u>143,792</u>
Total funds		<u><u>152,644</u></u>	<u><u>143,792</u></u>

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REGISTERED NUMBER: 08229467

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2021

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27 June 2022 and signed on their behalf by:

Ann Marie Harding
Chairman

The notes on pages 10 to 19 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. General information

HAEUK is a private company, limited by guarantee, domiciled in England and Wales, registration number 08229467. The registered charity number is 1152591. The registered office of the company is 2 Sheridan Close, Bridgwater, Somerset, TA6 5SN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

HAEUK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

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.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	20%
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2.5 Cash at bank and in hand

Cash at bank and 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.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 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 company and which have not been designated for other purposes.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations			
CSL Behring	44,000	44,000	35,000
HAE international	5,299	5,299	-
Pharming Pharmaceuticals	3,900	3,900	-
Innospec	3,592	3,592	-
BioCryst Pharmaceuticals	2,500	2,500	3,000
Oracle Fieldwork	-	-	1,400
Shire Pharamaceutical	-	-	13,020
Subtotal detailed disclosure	59,291	59,291	52,420
Donations	10,088	10,088	4,749
Total 2021	69,379	69,379	57,169
<i>Total 2020</i>	<i>57,169</i>	<i>57,169</i>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Fun day raffle	-	-	746
<i>Total 2020</i>	<i>746</i>	<i>746</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Support and education to help sufferers of Hereditary Angioedema in the UK	60,527	60,527	76,433
<i>Total 2020</i>	76,433	76,433	

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Support and education to help sufferers of Hereditary Angioedema in the UK	4,604	55,923	60,527	76,433
<i>Total 2020</i>	20,329	56,104	76,433	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Manchester patient day	-	-	5,628
Nurses education programme	-	-	11,352
Glasgow patient day	-	-	1,500
Virtual patient days	4,604	4,604	1,375
UK Healthcare Expo	-	-	474
Total 2021	<u>4,604</u>	<u>4,604</u>	<u>20,329</u>
<i>Total 2020</i>	<u>20,329</u>	<u>20,329</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Depreciation	531	531	663
Communication costs	315	315	388
Website costs	1,170	1,170	360
Postage, printing and stationery	1,233	1,233	992
Travel and subsistence	-	-	2,806
Subscription costs	266	266	266
CEO consultancy fees	33,000	33,000	32,250
EO consultancy fees	13,800	13,800	13,273
Sundry expenses	958	958	530
Hoodies, T shirts, wristbands	592	592	20
Insurance	280	280	280
Accountancy fees	841	841	996
IT software and consumables	2,508	2,508	2,272
Trustees' expenses reimbursed	-	-	959
Bank fees	2	2	49
Design services	427	427	-
Total 2021	55,923	55,923	56,104
<i>Total 2020</i>	<i>56,104</i>	<i>56,104</i>	

7. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	780	780
Fees payable to the company's independent examiner in respect of:		
All other services not included above	48	48

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NOTES TO THE FINANCIAL STATEMENTS
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8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 September 2021, expenses totalling £NIL were reimbursed or paid directly to Trustee (2020 - £959 to 7 Trustees). The expenses incurred related to travel costs.

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 October 2020	6,924
At 30 September 2021	<u>6,924</u>
Depreciation	
At 1 October 2020	4,271
Charge for the year	530
At 30 September 2021	<u>4,801</u>
Net book value	
At 30 September 2021	<u><u>2,123</u></u>
At 30 September 2020	<u><u>2,653</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	5,581	4,739

11. Financial instruments

	2021	2020
	£	£
Financial assets		
Financial assets measured at amortised cost	156,103	145,878
	2021	2020
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	(5,581)	(4,739)

Financial assets measured at amortised cost comprises cash at bank and in hand.

Financial liabilities measured at amortised cost comprises accruals.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
Unrestricted funds				
General Funds	143,792	69,379	(60,527)	152,644

Statement of funds - prior year

	<i>Balance at 1 October 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2020 £</i>
Unrestricted funds				
General Funds	162,310	57,915	(76,433)	143,792

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NOTES TO THE FINANCIAL STATEMENTS
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13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,122	2,122
Current assets	156,103	156,103
Creditors due within one year	(5,581)	(5,581)
Total	<u>152,644</u>	<u>152,644</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,653	2,653
Current assets	145,878	145,878
Creditors due within one year	(4,739)	(4,739)
Total	<u>143,792</u>	<u>143,792</u>