

Company No. 01256124

Charity No. 273670

**The National Society
for Phenylketonuria
(United Kingdom)
Limited**

**(A registered charity and company
limited by guarantee)**

Report and Financial Statements

**For The Year Ended
31 October 2021**

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

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THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

CHARITY INFORMATION

Trustees/Directors/Council of Management:	E W Lange A Thompson I E Williamson D Noble-Nesbit J Cardy L Lee	Chair Treasurer (appointed 29/02/20) Honorary Secretary
Company Secretary:	I E Williamson	
Registered office:	Richard House Winckley Square Preston PR1 3HP	
Contact address:	NSPKU PO Box 3143 Purley CR8 9DD	
Company Number:	01256124	
Charity Number:	273670	
Independent examiner:	Mrs N Mason FCA, DChA MHA Moore and Smalley Richard House Winckley Square Preston PR1 3HP	
Bankers:	HSBC 49a Fishergate Preston PR1 8BQ	
	CCLA Investment Management Ltd COIF Charity Funds 80 Cheapside London EC2V 6DZ	
	The Affirmative Deposit Fund for Charities Central Finance Board 9 Bonhill Street London EC2A 4 PE	
	Leeds Building Society 105 Albion Street Leeds LS1 5AS	
Website:	www.nspku.org	
Email:	info@nspku.org	

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees of The National Society for Phenylketonuria (United Kingdom) Limited who are also the directors for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 October 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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 published October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governing document

NSPKU is a charitable company limited by guarantee incorporated on 27 April 1976 and registered with the Charity Commission on 16 June 1977.

The charity is controlled by its governing document, Memorandum and Articles of Association dated 27 April 1976, as amended by Special Resolution dated 2 March 1991 and Special Resolution dated 19 March 2011.

Recruitment, appointment, induction and training of new trustees

Vacancies that arise from time to time as determined and agreed by the Council of Management shall be advertised in the Society Magazine and website in the first instance. Applicants will be vetted and appointed by the Senior Officers and appointees will be made aware of their legal obligations. Training will be given in line with Charity Commission procedures and the Charities SORP (Statement of Operating Recommended Practice). This is a position not to be taken lightly and an honest commitment is required. The same will apply to professionals supporting the society.

Organisational structure

The society is controlled by the Council of Management. Trustees during the year are shown on page 1. The Council meets at least four times a year and the senior officers meet separately up to twice a year.

The senior officers meet to discuss issues at greater length than is possible at Council of Management meetings. This allows them to define NSPKU policy proposals for discussion of the Council of Management.

All meetings mentioned above have minutes taken. Decisions will be made where possible by consensus; otherwise a majority vote will be used.

Risk management

The trustees have a duty to identify the risks to which the charity is exposed and have reviewed the risks and established appropriate systems or procedures to mitigate those risks.

OBJECTIVES AND ACTIVITIES:

Objectives and activities for the public benefit

The objectives of the charity are to promote the educational, medical and social welfare of persons suffering from phenylketonuria and similar disorders controlled by diet, to establish or encourage research in phenylketonuria and related disorders, to establish and maintain a fund or funds from which to make grants for

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

Objectives and activities for the public benefit (continued)

the purpose of fulfilling the objects of the society, to invite, procure, appeal for, collect and receive and accept subscriptions, donations, legacies and gifts of money, investments or other property. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future objectives.

Grant making policy

The allocation of grants is decided on an individual basis as an application is made. The application where possible will be discussed by the Council of Management (anonymously if necessary) but if this is not possible a decision will be made by the senior officers and minutes taken at the next Committee of Management meeting. Where applicable, we shall seek guidance from our Medical Advisory Panel.

Volunteers

All members of the Council of Management are volunteers. They are encouraged to contribute freely to all discussions and decisions made by the Council. Meetings have minutes taken to reflect discussions, decisions and dissensions.

ACHIEVEMENT AND PERFORMANCE:

The Financial Year ended 31st October 2021 was again impacted by Covid. We were unable to have a face-to-face conference as in prior years. However, we organised a number of online events that were very well attended. Captain Phenix- our new mascot- made his debut. Edale went ahead this year, however Keswick had to be cancelled. A year does not go by without a survey. This year we had two (1) a survey for parents with children under 18 asking them about their experiences with clinical services in Children's Hospitals and (2) a survey for adult patients over 18 asking them what they had experienced in metabolic clinics and what they expected. Both were well received and completed by many members and non-members for which we are grateful.

During the year a number of publications – including updates to old ones – were drafted by a team of dedicated dietitians who met every Friday. Many of these have now been published on the website. Resulting downloads suggested these were much needed. Also, we re-established sending out hard copies of News and Views which was welcome by all. Towards the end of the year, we placed a new order for the new parent wallets which have been a great success with families with PKU babies.

We looked at the possibility of funding some further research. Topics looked at were – returning to diet, maternal PKU pre and post conception, and looking at the outcomes of patients over 50. The decision was deferred until the next financial year primarily due to a drop off in income.

On the advocacy front: the PKU APPG met in November 2020 to discuss a variety of topics including the use of Sapropterin in maternal PKU, the effect of Brexit, Covid and the sugar tax. The National Institute of Clinical Excellence (NICE) published a recommendation in February 2021 for Sapropterin for children up to the age of 18. We held an online meeting with members about this before the April NICE Meeting. Many of our members and supporters made submissions during the consultation period. We have it on good authority that they had never been so busy during this timeframe. In their final recommendation, they recommended to NHS England that up to 10 mg for children up to the age of 18 and or use in pregnancy should be funded. In our opinion, this undervalued major issues for adults with PKU and was not acceptable.

Although things went quiet to the end of the financial year, there was a lot of work going on in the background. In particular at the end of the year, it was announced that a generic form of Sapropterin had been approved by the Medicines & Healthcare products Regulatory Agency (MHRA). This led to NHS England approving the generic for all PKU patients that were responders. Loading tests on patients began in time for Christmas 2021. We are now seeking the same level of commitment from the Health Services in the rest of the United Kingdom.

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

This has been a “long march” for PKU patients having access to a drug which is widely used elsewhere in Europe. We owe much to our advocacy team for spearheading this. We must not to forget all our members ,parliamentarians, consultants, and dietitians who supported us along the way. Well done to all and especially to Kate Learoyd and Caroline Graham whose indefatigability has seen us through.

We have held seven Council of Management (COM) meetings during the year. In each meeting we review phone and email helpline logs. This enables us to establish what issues our membership are encountering in everyday life. Alas, each year throws up a challenge beyond our remit. In some cases we have to initiate multi-disciplinary actions to see a PKU patient and/or family through difficult times. Unfortunately, we do not see this abating any time soon. We have to be alert to these situations and act fast as we can. Currently, we believe we have the mechanisms in place to do this.

We also monitor the number of requests for help with PIP and DLA. These seem to have increased during the year. The good news appears to be that more members are getting accepted (at various levels). We are striving to get PKU recognised in the DWP rulebook. This would ease the burden on the NSPKU and patients applying.

Also, It has been noted that more and more PKU Adults are returning to diet. This is a very encouraging trend- especially when those returning to diet feel the benefits.

In May, the TV programme “Cal the Midwife” briefly touched on PKU – all too briefly. The positive outcome from this, is it gave exposure to PKU. We had an online event to discuss this and late treated PKU. A most welcome discussion.

International PKU Day saw the NSPKU and its supporters “Go Green for PKU”. There were green goody bags for the first 100 members who applied. There were many schools and nurseries who helped raise awareness of PKU. We held a virtual meeting with some first-class discussions and a tribute to Dr John Nobel-Nesbitt who passed away but gave so much to the NSPKU and formalised the Medical Advisory Panel.

The Medical Advisory Panel (MAP) met twice during the year where we were updated about the Birmingham “app” called PKU Bite. This has been trialled and tested and has earned the nickname “the dietitian in my pocket” . The full roll out will be in the next financial year. Genotyping is another hot topic discussed. This is carried out in Scotland at birth. It is not done automatically elsewhere in the UK. However, the conversation is changing – in particular with the introduction of Sapropterin to establish who will be a responder. Large neutrino amino acids (LNAAs) were discussed, and we have suggested these could be another string to adult consultants in helping PKU adults cope with their diet.

The Year Ahead

We shall continue with online meetings until we are able to meet face-to face again. We are organising a Conference in late September 2022 at a Hotel in Brigg , North Lincolnshire. Due to the lateness of this, we shall not have one in Spring 2023 as we are hosting the ESPKU Conference in October. We shall be planning next year for 2023 day events for members in Northern Ireland , England, Wales and Scotland.

2023 will see the Society’s 50th Anniversary. We feel a lot of preparation needs to be done for this and we have already begun planning for it. We are looking to have a revised logo and branding for this. This may also be a good opportunity to rebrand the Society as a whole and discussions will be held mid 2022 on this topic. We expect that Edale will go ahead in 2022, but Keswick hangs in the balance

Our meetings with MAP have traditionally been on a bi- annual basis. However due to issues with the protocol for Sapropterin testing , and it’s roll-out, we have started to have more regular meetings. One of the major issues that keeps cropping up is food labelling. This is always an issue for PKU patients. Expect much work in this area in the future

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The Year Ahead (Continued)

Of vital importance is the PKU network within the UK. We aim to foster support groups throughout the country. If you wish to start one, please get in touch at info@nspku.org.

We extend our gratitude to all our support staff for all their hard work for the year Administrator Alison Green, Bookkeeper Margaret Butcher and of course our Society Dietitian Suzanne Ford.

To all our members and the wider PKU Community a sincere thank you to all for your contributions to the NSPKU – be they financial or otherwise. We extend our gratitude to the Daily Express who have championed our cause since 2019.

FINANCIAL REVIEW:

The net incoming resources for the year were £10,250 (2020: (£24,031)), details of which are shown on the Statement of Financial Activities.

Reserves policy

At 31 October 2021 £16,211 (2020: £16,211) was held in the restricted research fund, £4,654 was held in a restricted fund for the new website (2020: £4,654), £282,180 (2020: £271,930) was held in the general unrestricted fund and £20,000 (2020: £20,000) was held in a designated grant and research fund. £297,185 (2020: £266,245) are free reserves.

The society regularly reviews the reserves of the charity by means of the treasurer's report at each meeting, which details all monies held by the charity, including investments and restricted funds. The trustees' policy is to hold reserves to cover a minimum of two year's fixed expenditure which is currently around £180,000 year. Free reserves are to be used to fund new activities in the future.

Sources of funding are shown in the Statement of Financial Activities and in the notes to the accounts.

Investment policy and objectives

The society's policy is to hold surplus funds in building society and deposit accounts.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

This report was approved by the trustees on ...27/07/2022.....and signed on their behalf by:

Eric Lange

.....
E W Lange – Chair

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2021 which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination;
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 the report in order to enable a proper understanding of the account to be reached.

Nicola Mason

N Mason FCA, DChA
MHA Moore and Smalley
Chartered Accountants
Preston

Date 28/07/2022.....

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INC INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2021

Income	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations, grants and legacies	2	66,088	-	66,088	77,966
Income from charitable activities	3	18,780	-	18,780	25,235
Income from other trading activities	4	5,100	-	5,100	13,372
Investment income	5	92	-	92	1,064
Total income		90,060	-	90,060	117,637
Resources expended					
<i>Costs of raising funds:</i>					
Fundraising trading: cost of goods sold and other costs		-	-	-	3,016
Charitable activities	6	79,810	-	79,810	90,590
Total expenditure		79,810	-	79,810	93,606
Net income/(expenditure) for the year		10,250	-	10,250	24,031
Transfers between funds		-	-	-	-
Net movement in funds		10,250	-	10,250	24,031
Reconciliation of funds					
Total funds brought forward		291,930	20,865	312,795	288,764
Total funds carried forward		302,180	20,865	323,045	312,795

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities. The notes on pages 9 to 18 form part of these accounts.

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021	Total funds 2020 £
Fixed assets					
Intangible assets	8	4,996	-	4,996	6,495
Tangible assets	9	-	-	-	-
		4,996	-	4,996	6,495
Current assets					
Debtors	11	4,539	-	4,539	2,708
Cash at bank and in hand		295,793	20,865	316,658	308,040
		300,332	20,865	321,197	310,748
Creditors: Amounts falling due within one year	12	(3,147)	-	(3,147)	(4,448)
Net current assets		297,185	20,865	318,105	306,300
Net assets		302,180	20,865	323,045	312,795
Funds	13				
Unrestricted – general		282,180	-	282,180	271,930
Unrestricted -designated		20,000	-	20,000	20,000
Restricted			20,865	20,865	20,865
Total funds		302,180	20,865	323,045	312,795

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the trustees and authorised for issue on 27/07/2022 and are signed on their behalf by:

Eric Lange

.....
E W Lange - Chair
Company number: 01256124

I Williamson

.....
I Williamson – Secretary

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Basis of preparation

The National Society for Phenylketonuria (United Kingdom) Limited is an incorporated charity registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are explained in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the and rounded to the nearest £.

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.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the SOFA when receivable. When donors specify that grants given to the charity must be used in the future financial years, the income is deferred until that year. Assets and investments donated to the charity are included as donation income at market value at the time of the receipt.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies (continued)

Resources expended

The charity is not registered for VAT. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 on delivery of its activities and services, including those costs of any indirect nature necessary to support them.

Taxation

As a registered charity, the society is exempt from corporation tax on its charitable activities to the extent that these are applied to its charitable objects.

Intangible assets

Intangible assets are amortised on a straight-line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	-	5 years straight line
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Provision is made for any impairment.

Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	-	33% on cost
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Fund accounting

Unrestricted funds 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 comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies (continued)

Judgements and key sources of estimation uncertainty

There have been no significant judgements made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2 Donations and legacies

	2021 £	2020 £
Donations and sponsorship	<u>66,088</u>	<u>77,966</u>
	66,088	77,966

Income from donations, sponsorship and grants was £66,088 (2020: £77,966), £66,088 of which was unrestricted (2020: £77,156) and £Nil restricted (2020: £810).

3 Charitable activities

	2021 £	2020 £
Membership and literary fees	15,925	15,245
Conference and events	<u>2,855</u>	<u>9,990</u>
	18,780	25,235

Income from charitable activities was £18,780 (2020: £25,235), all of which £18,780 (2020: £25,235) was unrestricted and £nil was restricted (2020: £nil).

4 Other trading activities

	2021 £	2020 £
Fundraising events	-	6,572
Advertising	<u>5,100</u>	<u>6,800</u>
	5,100	13,372

Income from other trading activities was £5,100 (2020: £13,372), all of which was unrestricted.

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

5 Investment income

	2021	2020
	£	£
Bank interest	92	-
General interest received	-	1,064
	92	1,064

Investment income was £92 (2020: £1,064) of which £92 (2020: £1,064) was unrestricted and £nil (2020: £nil) was restricted.

6 Charitable activities

	2021	2020
	£	£
<i>Direct costs</i>		
Publications	16,834	7,546
Research	2,880	829
Dietitian's fees and expenses	25,343	23,181
Conference and event costs	5,211	24,473
Grants awarded (see note below)	-	-
Sponsorship	444	-
Advocacy	-	-
<i>Support costs</i>		
Insurance	2,081	1,940
Administration fees and expenses	17,785	20,069
Meeting and conference expenses	377	2,092
Membership fees and subscriptions	1,453	1,449
Telephone	200	578
Bank and other charges	567	645
Travel	221	943
Post, stationery and advertising	3,312	3,026
Depreciation charge	1,499	1,119
Examination fees	1,602	2,700
	79,810	90,590

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

6 Charitable activities (continued)

	2021	2020
	£	£
<i>Grants to individuals</i>		
Research grant for a home monitoring device	-	-
A grant for fruit and vegetables	-	-
A grant for travel to conference	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

There were no employees during the current and previous year.

Expenditure on charitable activities was £79,810 (2020: £90,590) of which £79,810 (2020: £90,590) was unrestricted and £nil (2020: £nil) was restricted.

Expenditure on raising funds in the current and previous year was unrestricted.

7 Net income/(outgoings) resources

	2021	2020
	£	£
Net incoming/(outgoing) resources are stated after charging/(crediting):		
Independent examiner's fees – current year (excluding VAT)	1,425	1,335
	<hr/>	<hr/>

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

8 Intangible assets

Cost/Valuation	2021 £	2020 £
Balance b/fwd	7,494	2,450
Additions	-	5,044
Disposals	-	-
	<hr/>	<hr/>
Balance c/fwd	7,494	7,494
	<hr/>	<hr/>
Depreciation		
Balance b/fwd	999	-
Charge	1,499	999
Disposals	-	-
	<hr/>	<hr/>
Balance c/fwd	2,498	999
	<hr/>	<hr/>
NBV		
Balance c/fwd	4,996	6,495
	<hr/>	<hr/>
Balance b/fwd	6,495	2,450
	<hr/>	<hr/>

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

9 Fixed assets

	Computer equipment £	Total £
Cost		
At 1 November 2020	430	430
Additions	-	-
Disposals	-	-
At 31 October 2021	430	430
	<hr/>	<hr/>
Depreciation		
At 1 November 2020	430	430
Charge for the year	-	-
On disposals	-	-
At 31 October 2021	430	430
	<hr/>	<hr/>
Net book value		
At 31 October 2021	-	-
	<hr/>	<hr/>
At 31 October 2020	-	-
	<hr/>	<hr/>

10 Trustees' remuneration and expenses

£nil has been paid to the trustees during the year ended 31 October 2021 to cover travel expenses and overnight stays and subsistence during conferences (2019: £1,699 to 5 trustees).

The trustees neither received nor waived any emoluments during the year (2020: £nil).

There are no other related party transactions.

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

11 Debtors: amounts falling due within one year

	2021	2020
	£	£
Prepayments and accrued income	-	1,083
Trade debtors	4,539	1,625
	4,539	2,708

12 Creditors: amount falling due within one year

	2021	2020
	£	£
Trade creditors	1,719	3,020
Accruals	1,428	1,428
	3,147	4,448

13 Funds

Current year	Brought forward at 01/11/20	Incoming resources	Outgoing resources	Transfers	Carried forward at 31/10/21
	£	£	£	£	£
Restricted funds:					
Research funds	16,211	-	-	-	16,211
Website	4,654	-	-	-	4,654
Conference	-	-	-	-	-
Total restricted	20,865	-	-	-	20,865
Unrestricted funds:					
<i>General reserve</i>	271,930	90,060	(79,810)	-	282,180
<i>Designated funds:</i>					
NSPKU Grant and research fund	20,000	-	-	-	20,000
Total unrestricted	291,930	90,060	(79,810)	-	302,180
Total funds	312,795	90,060	(79,180)	-	323,045

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

13 **Funds**

Prior year	Brought forward at 01/11/19 £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward at 31/10/20 £
Restricted funds:					
Research funds	15,401	810	-	-	16,211
Website	9,698	-	-	(5,044)	4,654
Conference	-	-	-	-	-
Total restricted	25,099	810	-	(5,044)	20,865
Unrestricted funds:					
<i>General reserve</i>	243,665	116,827	(93,606)	5,044	271,930
<i>Designated funds:</i>					
NSPKU Grant and research fund	20,000	-	-	-	20,000
Total unrestricted	263,665	116,827	(93,606)	5,044	291,930
Total funds	288,764	117,637	(93,606)	-	312,795

Restricted IT/ website fund

Restricted funds were received for the development of IT systems and the website. They will be spent next year.

Restricted conference fund

Restricted funds spent on the annual conference

Grant and research fund

A comprehensive fund document has now been completed and is available for our members to apply to. The document is available on our website for downloading and can also be requested by our members via any of the Trustees or Support Staff. The fund will incorporate the Restricted Research Fund and the Assisted Places Scheme and covers a much wider basis for applications for funding.

General reserve

The General reserve represents the free funds of the charity which are not designated for particular purposes.

THE NATIONAL SOCIETY FOR PHENYLKETONURIA (UNITED KINGDOM) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

14 Analysis of net assets between funds (prior years)

	Unrestricted funds	Designated funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2020 £
Fixed assets	6,495	-	-	6,495
Cash	287,175	-	20,865	308,040
Other current assets / liabilities	(1,740)	-	-	(1,740)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	291,930	-	20,865	312,795
	<hr/>	<hr/>	<hr/>	<hr/>

The National Society for Phenylketonuria (UK) Limited

MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

Financial statements for the year ended 31 October 2021

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 October 2021. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) and that you do not express an audit opinion.
- 2 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 October 2020 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 29 January 2020, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 We believe that the effect of uncorrected misstatements as set out in this letter is immaterial both individually and in total.
- 8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.
- 13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- 14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.
- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 16 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.
- 17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. No restricted income was received in the year ended 31 October 2020.
- 18 We approve the year end journals.
- 19 At the year end £36,096.42 was held in the COIF Investment Management Account.

Yours faithfully

Eric Lange

.....
E W Lange - Trustee



.....
I Williamson - Trustee

On behalf of the board of trustees

Date 27/07/2022