

REGISTERED COMPANY NUMBER: 7339522 (England and Wales)
REGISTERED CHARITY NUMBER: England and Wales 1137820, Scotland SCO47369

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019
FOR

RETT UK
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA



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RETT UK
(A COMPANY LIMITED BY GUARANTEE)

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FOR THE YEAR ENDED 31ST MARCH 2019

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RETT UK
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2019. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

About Rett Syndrome

Imagine being told the toddler you thought was healthy, but perhaps slow to progress, in fact had a rare and devastating disability that would leave them needing lifelong 24/7 care. That is the reality for parents receiving a diagnosis of Rett syndrome for their child. Rett UK is the national charity dedicated to supporting and empowering people with Rett syndrome and their families.

Although present at birth, Rett syndrome is usually undetected until a major regression occurs at around two years of age. Children lose acquired skills and the complexity of the disability is revealed. Rett syndrome is a severe, life long, life limiting genetic neurological disorder; the most common cause of profound disabilities affecting females (1 in 12,000).

Our services empower families, build their emotional resilience, support positive relationships within the family and help reduce isolation improving the health and well-being of all family members including the person with Rett syndrome. When your GP has never heard of it and the paediatrician only recalls reading about it in a text book, the families feel they are in a black hole. Access to high quality information, advice and support is not only vital but life changing.

Our national telephone helpline is the first point of call for desperately worried parents, not just at the point of diagnosis but at moments of crisis; a sudden deterioration in their daughter's health, cuts to respite and care packages, bereavement. We advocate on their behalf especially for education, communication training and therapy services.

Local family led support groups, a parent-to-parent contact network, access to high quality seminars from the UK's leading experts on Rett syndrome at Regional Roadshows and Family Weekends provides families with up to date, accurate information in subjects like epilepsy, spinal surgery and communication, helping them with management of the disability.

Our purpose...

Rett UK is a national charity dedicated to supporting and empowering people with Rett syndrome and their families. We are a membership organisation and welcome members from the UK and abroad.

Our strategic aims are to ...

- provide professional family-support services, activities and events at a local, regional and national level
- educate health, social care and education professionals about Rett syndrome to enable quicker diagnosis and improved standards of care throughout the UK
- advocate for people with Rett syndrome to be given the support and resources needed to be active communicators
- promote, support and encourage research into new therapies and treatments for Rett syndrome

Our vision...

That everyone with Rett syndrome is given every possible opportunity to achieve their individual potential so that they may live their life to the full.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs, specifically on 'Strategy' and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the year-end Rett UK had a deficit of £67K. This was the second year to show a deficit however this was planned for in the budget, funded by a specific legacy received in 2018 as we continued to develop our communication project to help people with Rett syndrome communicate, in particular using eye-gaze technology.

Sharing Good Practice

This year we were delighted to engage Dr Gill Townend, who led on the International Guidelines in Communication for people with Rett Syndrome, to build a UK wide network for Speech & Language Therapists and Speech & Language Assistants who are supporting people with Rett syndrome. With two kick off events in the Autumn of 2018 and three webinars delivered in the Spring of 2019, the network currently has 86 Speech & Language professionals involved.

Maximising the communication potential of people with Rett syndrome

The two-day communication training workshops for families have continued, with 7 events delivered across the UK during 2018/19 and 167 individuals trained. We have loaned our eye-gaze devices to 64 individuals since the start of this project; 12 people went on to self-fund devices and another 12 got funding through NHS Alternative Augmentative Communication (AAC) Hubs or other charities, adding £108,000 in value to the work. We have also provided training in AAC for people with Rett syndrome using no tech, low tech and hi-tech methods at our Regional Roadshows: 3 events held during 2018/19 reaching a further 473 people. On the Friday afternoons of the Regional Roadshows we also delivered Rett Syndrome Awareness Training and dedicated communication training to 45 professionals from various disciplines in health, education and social care.

This work continues to make a huge difference to many people with Rett syndrome. For the first time they are able to express feelings, wants and opinions which, in turn, has a positive effect on their health and well-being.

Sophie's Mum said 'I suspected Sophie could read but I had no idea how to confirm this. To my shame, I had previously suggested to Sophie she wasn't able to read and she had become very upset. Callie simply asked Sophie "Do you read some words as well as looking at the picture?" Sophie replied with a clear 'yes'. Callie produced an alphabet booklet and asked Sophie would she like to spell. 'Yes' came the next reply. I held my breath whilst Callie showed Sophie the pages of letters M. U. M. Sophie blinked and Callie wrote the letters. I thought my chest would explode with pride. My daughter's first written word was Mum. Callie asked if Sophie wanted to continue, an E was added. A phonetic 'Mummy'. I had worried in the past if I was treating Sophie like a baby for referring to myself as Mummy but I am proud to say Mummy is my title. Sophie's second word was Dad. My daughter can read and spell.'

We were delighted to bring more local and regular support to families on their communication journey with funding from The Big Give Christmas Challenge 2018, which raised over £13k enabling us to recruit and train the first Regional Communication Champions (RCCs). The RCCs set up 'coffee and chat' opportunities for parent carers to meet, discuss and question communication issues supported by an experienced RCC. They then organise group outings to local places of interest that provided reach opportunities to practise using all forms of AAC. These roles will be expanded over the next few years to reach more areas across the UK.

Connecting Families and Reducing Isolation

During the year our membership rose again by 7% to 2100 people; we had 45 new diagnoses in the year but also we are finding we are supporting more extended family members too, particularly grandparents.

Our TESS service (Telephone Electronic Support Services) delivered by our Family Support team, remains the first port of call for those affected by this devastating disorder with more families making contact especially via social media in the first instance but then signing up to become members and accessing the full range of support services available.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We had over 4000 individual points of contact with family members, which is very similar to the previous years. These points of contact were through calls to our telephone helpline, via our support email, direct correspondence and increasingly via social media, such as Facebook & Twitter. Over 300 individual parent carers contacted us for support via the Rett UK Facebook messenger page or via one of the Rett syndrome UK Facebook support pages, which we don't administer but we engage with. These are hard to map as the conversation may involve numerous messages back and forth. We are exploring how we can capture these statistics more accurately.

The intensity of the telephone calls is varied: from requests for information to seriously distressed families at point of new diagnosis or bereavement. Along with 45 newly diagnosed families and there were 24 bereaved families. Family support team members are highly skilled and trained to deal with any call they receive and are able to offer comfort, support, empathy, guidance, advice and information. We were delighted to receive the third grant of £20K from the Henry Smith Foundation for our TESS project and a further £5K from the Wixamtree Trust for this key part of our service.

Impact

In our annual Survey Monkey evaluation with a group of people (113 responses, May 2019) who have used the TESS service in the last six months as part of our reporting to the Henry Smith Foundation and Wixamtree Trust the responses are as follows (figures in brackets are over the last three years):

- o 98% (98%) of respondents agreed that overall, the TESS service provided by Rett UK was very helpful.
- o 93% (93%) of respondents agreed that their telephone call was dealt with in a professional and empathetic manner (7% not relevant)
- o 89% (90%) of respondents agreed that the information and advice received had increased their knowledge and understanding of Rett syndrome (10% not relevant)
- o 89% (90%) of respondents agreed that it improved their emotional well-being (9% not relevant, 1% disagreed)
- o 37% (36%) of respondents agreed that the information and advice had increased their family income (61% not relevant and 3% disagreed)
- o 85% (86%) of respondents agreed that the support, information and advice they received had improved the health and well-being of the person with Rett syndrome that they cared for (13% not relevant, 1% disagreed)
- o 92% (92%) of respondents agreed that it helped them feel less isolated (8% not relevant)

Our Regional Roadshows evaluations 2018/19 were equally pleasing:

- o 99% of respondents agreed it helped them develop new friendships.
- o 99% of respondents agreed it helped them feel less isolated.
- o 88% of respondents agreed it increased their knowledge and understanding of Rett syndrome.
- o 99% of respondents agreed increased their confidence in dealing with health & social care professionals.
- o 88% of respondents agreed enabled them to relax and participate in the workshops.
- o 99% of respondents agreed they would like to attend future events.

Our Transition Project funded by BBC Children in Need continued into its third year (finished July 2018) providing vital support to families and their young people who were moving from children's to adult's services. In the third year of the project we supported 221 families, of whom 141 reported they had made progress in actively involving them in decisions about their future. Feedback from parents has been that the information we have provided has been helpful to them when preparing for meetings, and how talking to their young person prior to the meetings has enabled the young person to play a more active role.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Another outcome was better family relationships: parent to parent; parent to young person with Rett syndrome, sibling to sibling and sibling to parent, with 90 parent of carers reporting there was an improvement in this area after support from Rett UK. We also wanted to reduce levels of anxiety during transition for young people with Rett syndrome and the other children in the family. 111 parent carers reported improvements here with 54 saying there was a significant improvement. The grant has now finished but we continue to support families during this critical time which they often describe as a 'cliff edge'.

Partnerships, Alliances, Campaigning and Awareness Raising

Our work with the Rett Disorders Alliance continued focusing on the health checklist for people with Rett syndrome. This will provide families and health care professionals involved in supporting them with a useful resource featuring all the symptoms associated with Rett syndrome, what to look for, care and treatment pathways with links to further reading.

We were also delighted to be able to give presentations at events during the year. In October 2018, our CEO, Becky Jenner, presented at The Findacure Rare Disease Showcase in Glasgow. In February 2019, she presented alongside Rachael Stevenson, Executive Director of Reverse Rett, at The Findacure Drug Repurposing Conference at The Royal College of Nursing, talking about parental and patient organisation experience in the first UK drug trial for Rett syndrome, Sarizotan which is being conducted at Kings College London.

In September 2019, Becky attended a three-day symposium for Rett syndrome research in Rome and then in October, the Rett Syndrome Europe annual general meeting in Copenhagen. These are important events for networking, building alliances and exploring ways the community can work collaboratively.

Rett UK is also a member of The Helplines Partnership, Genetic Alliance UK, The NVCO, Bedfordshire Chamber of Commerce and takes an active role in The Disabled Children's Partnership Campaign to highlight the challenges faced by families who have children with disabilities.

NHS Clinics

Our specialist Rett clinics which run at 4 locations (Cardiff, Manchester, London and Nottingham) continued throughout the year. So far 74 people have attended an adult clinic and 273 a paediatric clinic. This is an invaluable service to families who struggle to find someone who has a knowledge of the syndrome locally given the rarity of the disorder. We continue to explore ways to develop these clinics and, in particular, to have something similar for families in Scotland.

Rett UK continues to strive to make a difference to families living with the daily challenges of Rett syndrome; whether that is reducing the isolation they experience, empowering them to be the best advocates they can for their daughter or son, building their emotional resilience, improving their health and well-being and that of the person they care for, helping them maintain positive relationships within the family and ensuring they are able to maximise their family income from the benefits they are entitled to. Rett UK is giving a brighter future to anyone affected by this devastating disorder.

CHAIR'S REPORT

The Board of Trustees welcomed a new parent of a young girl with Rett syndrome, Stuart Ledger, and a new treasurer, Steve Peckham, who both bring extensive financial and business acumen to the board. We have said goodbye to Julie Owen, Chris Dickinson and Neil Dunford and thank them for their contributions to the Board.

The Trustees continue to support the CEO on strategic planning and over 2018 they supported the development of a new business plan for 2019-22 which has now been implemented. A key part of the plan is a new staff structure to include a Deputy CEO to allow for succession planning and bring in additional skills in marketing in particular. This will be a significant step forward for the charity, not without risk but necessary to help us take forward the exciting work that we have started in the past couple of years.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2018 /19 the Trustees have had good attendance at board meetings and we now always have at least one Trustee attending major events such as regional weekends and major fundraising events. The sub-committees continue to meet regularly and currently our main task is to ensure that all policies and procedures are reviewed and up to date. Staff appraisals, which have always been a part of the working year, are now more securely embedded and the CEO will be set targets against the strategic plan including the annual budget.

I am very grateful to our team of Volunteers who have continued to work for us in many capacities, for example in communication workshops, regional weekends, family group picnics, boating events and also in the office.

Thanks also to all those who are endlessly running and jumping from planes, those who have held collecting buckets at events that have nominated Rett UK as charity of the year, motor raced, played golf and participated in the Big Give etc.

A supporter who has numerous hobbies which involve groups of people, regularly gives talks about her personal involvement with Rett syndrome which then always encourages donations and more requests for talks to other groups regarding her experiences. One of our Trustees asked that their wedding favours went as a donation to Rett UK and another has just completed a marathon and an extended cycle, all for Rett UK.

We are about to hold our second bi-annual Rett Ball which again will be largely run by volunteers.

I am also very grateful to Victoria Murphy one of our patrons who owns The Old Palace Lodge Hotel in Dunstable, and offers Rett families breaks both for free and at reduced rates.

Finally, the Trustees are very grateful to all the dedicated teams we have working for us this includes paid employees, volunteers, ambassadors and family support workers, without everyone's commitment and hard work we would not be able to support so many people who have benefited over 2018 from the work we do at Rett UK.

Support for Today, Hope for Tomorrow!

FINANCIAL REVIEW

Principal funding sources

Rett UK is funded by donations from individuals, corporations and trusts. The Board of Trustees reviews the funding to limit the exposure to any particular source of funds.

Where funds are received from donors with a restriction on their use they are held in separate restricted funds.

Investment policy and objectives

The Finance Committee will recommend and monitor the investment structure, risk profile and priorities of the Charity's investments and for this purpose may seek appropriate advice from an independent intermediary / advisor who is authorised by the FCA. Recommendations will be brought to the Board of Trustees at the next meeting. The Finance Committee has delegated powers to authorise any necessary urgent changes, which will be circulated to The Board of Trustees, normally by e-mail, for comment/agreement within 7 days.

Rett UK's investments currently comprise cash held on deposit with Hampshire Trust Bank. This enables easy and speedy access to funds and reflects the Board's low risk approach to investments.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

FINANCIAL REVIEW

Reserves policy

Rett UK has a policy of maintaining a general (or unrestricted) reserve of between 3 and 6 months' running costs, calculated against the current year's budgeted general expenditure in its published financial statements. The lower amount is to provide a safe margin for the security of Rett UK's ongoing work. The higher amount is to ensure that funds are consistently disbursed towards the charitable objectives of Rett UK. That range of general reserve also includes an awareness of the likely costs of redundancy payments and other winding up costs should Rett UK decide, or be forced, to cease operations.

Any divergence from holding a general reserve of between 3 and 6 months running costs will be discussed by the Board of Trustees with a clear indication of how and when Rett UK will seek to return to a reserve within its agreed policy range. At the end of the 2019 Financial Year the charity's reserves amounted to 5.4 months of running costs.

Rett UK will regularly monitor its reserves via the Honorary Treasurer and CEO who will report the current reserve to each quarterly Finance Committee and Trustee meeting.

This policy will be reviewed at least annually by the Finance Committee, normally in the final quarter of each financial year, as part of the budget setting process for the following financial year. The Finance Committee will bring any recommendations or observations to the Board of Trustees at the following meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a company limited by guarantee, incorporated on 9 August 2010 and registered as a charity on 6 September 2010.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. Copies of the Articles of Association are available at www.rettuk.org or from its Head Office by request.

The members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Organisational structure

The charity is run by a management committee comprising the trustees and co-opted members, who delegate the day to day running to the Chief Executive Officer, Rebecca Jenner.

Appointment, and Induction and training of new trustees

The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees are appointed by ordinary resolution and at each Annual General Meeting one-third of the Trustees must retire, but may be reappointed. The present trustees may appoint new Trustees but those Trustees appointed by the Trustees must retire at the next Annual General Meeting.

Prospective members of the Board of Trustees are given a file of introductory papers including planning and strategic documents and other relevant documentation. They will normally attend at least one Trustee meeting as an observer.

RETT UK
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Internal Control and Risk management

The Board of Trustees is responsible for the charity's system of internal control and for reviewing its effectiveness. It acknowledges that such a system can only manage and mitigate risk rather than finally eliminate the risk of failure to achieve set objectives. The management of risk is delegated to the CEO who has implemented a risk management policy and provides reports to Trustees at each board meeting. Our systems of control include a three-year Business Plan written by the CEO and an Annual Budget. Regular consideration is given to monitoring the actual performance against the budget and forecasts and to the formal delegation to spend within clearly defined limits.

Having examined the major strategic, business and operational rules which the Charity faces, the Board of Trustees confirms that systems have been established to minimise organisational and financial risks.

The Board of Trustees has established three sub-committees, each with specific terms of reference and chaired by a member of the Board of Trustees.

The Finance Committee, Chaired by the Treasurer, discusses and agrees the annual budget (including approving salary reviews) for approval by the Board of Trustees. It monitors the investment structure, risk profile and priorities of the charity's investments and for this purpose may seek appropriate advice from an independent intermediary / adviser who is authorised by the FCA. It reviews the annual audit plan of the external organisation's Reserves' Policy and practice and makes appropriate recommendations to the Board of Trustees.

The Management Committee reviews and discusses personnel and general management issues before making recommendations to the Board of Trustees.

The Policies and Procedure Committee has responsibility for reviewing the policies and procedures of Rett UK; the majority are reviewed every three years with the exception of The Safeguarding Children and Vulnerable Adults Policy, The Finance Policy and The Reserves Policy which are reviewed annually. Other policies may be reviewed when a change in legislation or guidance necessitates it.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
7339522 (England and Wales)

Registered Charity number
1137820

Registered office
Victory House
Chobham Street
Luton
Bedfordshire
LU1 3BS

RETT UK
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr T S Addison	
Ms J S Owen	- resigned 2/6/2018
Ms H Truss	
Mr R H Valentine	
Mr M Britten	
Mr P Oliver	
Mr P R Gander	
Mr D A Rogerson	
Ms C J M Madden	
Mr C R Beadle	
Mrs J Campobello	
Mr N Dunford	- resigned 13/10/2018
Mr C Dickinson	- resigned 15/8/2018
Miss R Walker-Date	
Mr S Ledger	- appointed 23/1/2019
Mr S Peckham	- appointed 18/10/2018

Independent examiner

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

HSBC
Ballards Lane
Church End
Finchley
London
N3 2BH

Metro Bank plc
One Southampton Row
London
WC1B 5HA

Patrons

Yvonne Milne MBE
Ann Clwyd MP
Evelyn Glennie DBE
Gloria Hunniford
Jon Snow
Victoria Murphy
Lee Allen

RETT UK
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

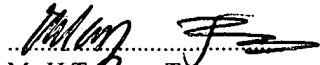
The trustees (who are also the directors of Rett UK (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Approved by order of the board of trustees on 21.9.19 and signed on its behalf by:


.....
Ms H Truss - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RETT UK
(A COMPANY LIMITED BY GUARANTEE)

Independent examiner's report to the trustees of Rett UK (A company limited by guarantee) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies

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

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



John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

25 September 2019

RETT UK
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2019

		Unrestricted funds £	Restricted funds £	Total 2019 funds £	Total 2018 funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	310,252	225	310,477	279,257
Other trading activities	3	5,808	-	5,808	9,874
Investment income	4	<u>292</u>	<u>-</u>	<u>292</u>	<u>172</u>
Total		316,352	225	316,577	289,303
EXPENDITURE ON					
Raising funds		76,888	27	76,915	82,968
Charitable activities		<u>307,023</u>	<u>-</u>	<u>307,023</u>	<u>251,226</u>
Total		383,911	27	383,938	334,194
NET INCOME/(EXPENDITURE)		(67,559)	198	(67,361)	(44,891)
RECONCILIATION OF FUNDS					
Total funds brought forward		249,090	7,544	256,634	301,525
TOTAL FUNDS CARRIED FORWARD		<u>181,531</u>	<u>7,742</u>	<u>189,273</u>	<u>256,634</u>

The notes form part of these financial statements

RETT UK**(A COMPANY LIMITED BY GUARANTEE) (REGISTERED NUMBER: 7339522)****BALANCE SHEET****AT 31ST MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 funds £	Total 2018 funds £
CURRENT ASSETS					
Debtors	11	14,246	-	14,246	12,935
Cash at bank		<u>170,383</u>	<u>7,742</u>	<u>178,125</u>	<u>281,080</u>
		184,629	7,742	192,371	294,015
CREDITORS					
Amounts falling due within one year	12	(3,098)	-	(3,098)	(37,381)
NET CURRENT ASSETS		<u>181,531</u>	<u>7,742</u>	<u>189,273</u>	<u>256,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>181,531</u>	<u>7,742</u>	<u>189,273</u>	<u>256,634</u>
NET ASSETS		<u>181,531</u>	<u>7,742</u>	<u>189,273</u>	<u>256,634</u>
FUNDS	14				
Unrestricted funds				181,531	249,090
Restricted funds				<u>7,742</u>	<u>7,544</u>
TOTAL FUNDS				<u>189,273</u>	<u>256,634</u>

The notes form part of these financial statements

RETT UK

(A COMPANY LIMITED BY GUARANTEE) (REGISTERED NUMBER: 7339522)

BALANCE SHEET - CONTINUED

AT 31ST MARCH 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 21.9.19 and were signed on its behalf by:


.....
Ms H Truss - Trustee

The notes form part of these financial statements

RETT UK
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

The charity does not capitalise fixed assets costing less than £500.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities in the year in which they are payable.

Pensions

The pension cost charge represents the contribution payable by the Charity to the employers' defined contribution pension scheme.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	232,670	193,702
Legacies	1,772	27,912
Grants	<u>76,035</u>	<u>57,643</u>
	<u>310,477</u>	<u>279,257</u>

Grants received, included in the above, are as follows:

	2019	2018
	£	£
Bartle Family Charitable Trust	1,000	500
Children in Need	8,708	23,793
St James' Place Foundation	2,500	-
The Wixamtree Trust	5,000	5,000
Henry Smith Trust	35,000	20,000
Jeans for Genes	-	3,850
Sylvia Adams	1,500	3,500
Newcastle Community Foundation	-	1,000
Sir Alastair Pilkington's Trust	500	-
Simon Langton Lodge	1,722	-
Newron	5,000	-
The Big Give	12,855	-
Edgar Lee Foundation	250	-
Harry Krish Mootoosamy	<u>2,000</u>	<u>-</u>
	<u>76,035</u>	<u>57,643</u>

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3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Sales	1,789	2,763
Unity Lottery and 300 Club	3,383	2,754
Other receipts	<u>636</u>	<u>4,357</u>
	<u>5,808</u>	<u>9,874</u>

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>292</u>	<u>172</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Independent Examiner	<u>2,064</u>	<u>2,012</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

	2019	2018
	£	£
Trustees' expenses	<u>338</u>	<u>605</u>

Expenses were reimbursements for travel to 2 (2018: 3) Trustees.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

7. STAFF COSTS

	2019 £	2018 £
Wages and Salaries	218,192	158,977
Social Security	10,887	11,770
Employers' Pension	<u>1,663</u>	<u>1,990</u>
	230,742	172,737
Other Staff Costs	<u>26,242</u>	<u>16,204</u>
	<u>256,984</u>	<u>188,941</u>

The average monthly number of employed personnel during the year was:

	2019	2018
Average number	<u>7</u>	<u>6</u>
On a full time equivalent basis	<u>6</u>	<u>5</u>

There are also 10 self employed personnel equating to a further 2 members on a full time equivalent basis.

Key Management personnel remuneration amounted to £52,524 (2018: £53,804)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	226,489	52,768	279,257
Other trading activities	9,874	-	9,874
Investment income	<u>172</u>	<u>-</u>	<u>172</u>
Total	236,535	52,768	289,303
EXPENDITURE ON			
Raising funds	82,968	-	82,968
Charitable activities	<u>197,021</u>	<u>54,205</u>	<u>251,226</u>
Total	279,989	54,205	334,194
NET INCOME/(EXPENDITURE)	(43,454)	(1,437)	(44,891)

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	292,544	8,981	301,525
TOTAL FUNDS CARRIED FORWARD	<u>249,090</u>	<u>7,544</u>	<u>256,634</u>

9. EXCEPTIONAL ITEM

During the year, the charity was subjected to online fraud. Despite all attempts to recover the monies, it suffered a loss of £22,284.

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2018	3,060	2,472	12,143	17,675
Disposals	<u>(1,610)</u>	<u>-</u>	<u>(8,319)</u>	<u>(9,929)</u>
At 31st March 2019	<u>1,450</u>	<u>2,472</u>	<u>3,824</u>	<u>7,746</u>
DEPRECIATION				
At 1st April 2018	3,060	2,472	12,143	17,675
Eliminated on disposal	<u>(1,610)</u>	<u>-</u>	<u>(8,319)</u>	<u>(9,929)</u>
At 31st March 2019	<u>1,450</u>	<u>2,472</u>	<u>3,824</u>	<u>7,746</u>
NET BOOK VALUE				
At 31st March 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	100	5,139
Prepayments	<u>14,146</u>	<u>7,796</u>
	<u>14,246</u>	<u>12,935</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	716	97
Other creditors	390	-
Accruals and deferred income	<u>1,992</u>	<u>37,284</u>
	<u>3,098</u>	<u>37,381</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019	2018
	£	£
Between one and five years	<u>20,690</u>	<u>20,690</u>

14. MOVEMENT IN FUNDS

	At 1/4/18	Net movement in funds	At 31/3/19
	£	£	£
Unrestricted funds			
General fund	249,090	(91,052)	158,038
Designated - Regional Fund	-	1,333	1,333
Designated - Communication Fund	-	7,160	7,160
Designated - TESS Fund	<u>-</u>	<u>15,000</u>	<u>15,000</u>
	249,090	(67,559)	181,531
Restricted funds			
Research Fund	7,517	225	7,742
North London Support Group Fund	<u>27</u>	<u>(27)</u>	<u>-</u>
	7,544	198	7,742
	<u>7,544</u>	<u>198</u>	<u>7,742</u>
TOTAL FUNDS	<u>256,634</u>	<u>(67,361)</u>	<u>189,273</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,497	(357,549)	(91,052)
Designated - Regional Fund	2,000	(667)	1,333
Designated - Communication Fund	12,855	(5,695)	7,160
Designated - TESS Fund	<u>35,000</u>	<u>(20,000)</u>	<u>15,000</u>
	316,352	(383,911)	(67,559)
Restricted funds			
Research Fund	225	-	225
North London Support Group Fund	<u>-</u>	<u>(27)</u>	<u>(27)</u>
	225	(27)	198
TOTAL FUNDS	<u>316,577</u>	<u>(383,938)</u>	<u>(67,361)</u>

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted Funds			
General fund	292,544	(43,454)	249,090
Restricted Funds			
Research Fund	7,392	125	7,517
North London Support Group Fund	94	(67)	27
Transition Fund	<u>1,495</u>	<u>(1,495)</u>	<u>-</u>
	8,981	(1,437)	7,544
TOTAL FUNDS	<u>301,525</u>	<u>(44,891)</u>	<u>256,634</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,535	(279,989)	(43,454)
Restricted funds			
Research Fund	125	-	125
Transition Fund	23,793	(25,288)	(1,495)
TESS	25,000	(25,000)	-
Jeans for Genes	3,850	(3,850)	-
North London Support Group Fund	-	(67)	(67)
	<u>52,768</u>	<u>(54,205)</u>	<u>(1,437)</u>
TOTAL FUNDS	<u>289,303</u>	<u>(334,194)</u>	<u>(44,891)</u>

Research Funds

All monies in the Research Funds are utilised to support possible treatments and cures.

North London Support Group Fund

The Fund is used to pay expenses incurred by the North London Support Group.

Regional Day Fund

The Fund is to be used to regional days offering support, guidance and latest information around the country.

Transition Fund

This fund is for the transition work currently funded by BBC Children in Need

TESS

This Fund is for telephone & electronic support services including the national telephone helpline, email and social media support. The Henry Smith Foundation have supported this work for three years.. The Wixamtree Trust is also a regular supporter.

Communications Fund

This fund is supporting our dedicated project to help people with Rett syndrome maximise their communication potential.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2019.