

Annual Report. The GEM Appeal
Charity Number 1040083

12 April 2022

Annual report for the year 01/01/2021 – 31/12/2021.

The Royal Manchester Children's Hospital Genetic Trust (GEM Appeal) is constituted by deed of trust and is a registered charity, no 1040083. Its address is 6 Yealand Close, Bamford Rochdale OL11 4DL. The charity trustees at the start of the year were as follows:

Mrs Karen Johnson	(Chair)
Mrs Katie Duxbury	(Vice Chair)
Mr Garry Whitworth	(Treasurer)
Mrs Wendy Mills	(Secretary)
Mr Peter Johnson	
Mrs Joy Whitworth	
Mr David Howles	
Mrs Lynn Howles	
Mrs Judith Paraschack	
Mr Robert Rawsthorne	
Mr Mario Burian.	

The first thing we have to report and offer our congratulations to is the marriage of one of our trustees, formerly Katie Hoather who has now become Mrs Katie Duxbury. Congratulations from all the trustees.

At the AGM in January 2022 the trustees reviewed the past 2 years with particular emphasis on the year for which this report is written.

It was acknowledged that the Covid pandemic had a massive effect on both years discussed but that 2021 had seen a turn around in fortunes when restrictions started to lift.

Everybody was aware that our income for the year ending 31/12/2020 had fallen greatly and was below the required rate to submit examined accounts, however from May 2021 when the GEM Appeal staged its first outdoor event with people participating in on a person to person basis, the outlook for the charity began to change for the better.

The charity also recognised the continued hard work not only from the trustees but everybody who involved themselves with the charity during lockdown also acknowledging the difficulties that had been encountered trying to raise funds during the ongoing pandemic.

Things did continue to improve from May onwards in 2021 and the charity managed to organise both annual and ad hoc event to raise funds and these were as follows:

Annual Events

10k sponsored walk

The Strawberry Sparkle Ladies Lunch

The Annual Winter Ball hosted by Denise Welch

The Welders Ball

The Christmas Afternoon Tea.

Ad Hoc events

Lilly Mae Boutique Fashion show.

All the “live” events were well supported but again due to the pandemic sponsorship for the winter ball did not materialise (Barclays Bank), however Lloyds bank did step in at the last minute with a small sponsorship package but this did mean a decline in sponsorship in the region of £11k. One of the obstacles in the fundraising was that people were in some cases reluctant to mix with others and perhaps some of our events would have had larger numbers in other years. The pandemic not only took toll on people’s health but also businesses ceased to trade and some of the premises we used for events have closed down, Nutters Restaurant in particular being one of the casualties. We are therefore seeking a new venue for The Strawberry Sparkle which is being held in August 2022.

At the time of writing we have also decided to cancel some of our events planned for 2022 as indications are that lots of charities are seeing a drop in support and income due to donations being made to the Ukraine war, We have therefore decided to concentrate on the events that do not clash with other Ukraine events and that we know are usually very profitable for us.

The monies raised during 2021 are being used to fund a research scientist at the Willink Unit and that person will maximise the usage of the last two machines provided by the GEM Appeal (TMS and Tecan) in an effort to find “markers” for genetic diseases to help with the early diagnosis treatment and cures of the diseases.

They will be on an 18 month contract with an option to extend to 2 years and we have agreed with the hospital that we will provide the salary and the hospital pay the pension insurance etc. The aim is to find this person as soon as possible in 2022.

The aims of the charity remain the same and are as follows:

Funding to provide research in to the diseases and potential cures

Provision of equipment to improve treatment and help with the above.

The AGM ended by thanking all involved for the time donated in helping the charity to continue its success despite the prevailing conditions and also to thank Mrs Wendy Mills who had taken over as secretary and is doing a fine job. It also reemphasised its thanks to Mrs Lynn Howles who had to step down from the role due to illness but continues in the role of trustee.

RMCH GENETICS TRUST (GEM APPEAL)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number: 1040083

Thompson Jones Business Solutions Limited
Chartered Accountants
2 Heap Bridge
Bury
BL9 7HR

RMCH GENETICS TRUST (GEM APPEAL)

Annual Report and Financial Statements for the year ended 31 December 2021

Contents

Page:

2-4	Report of the Trustees
5-6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9-12	Notes forming part of the financial statements

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Mr Robert Rawsthorne	Trustee
Mrs Judith Paraschack	Trustee
Mrs Wendy Mills	Trustee
Mr Mario Burian	Trustee
Miss Katie Hoather	Trustee

Contact address

53 Waingap Rise, Rochdale, OL12 9UB

Registered charity number

1040083

Accountants and Independent Examiners

Thompson Jones Business Solutions Limited, 2 Heap Bridge, Bury, BL9 7HR

Bankers

Lloyds Bank, Salford Shopping Centre, 10-12 Hankinson Way, Salford, M6 5JA

RMCH GENETICS TRUST (GEM APPEAL)

Report of the Trustees for the year ended 31 December 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The charity is registered, No. 1040083, with the Charity Commission in England and Wales.

Objectives and activities for the public benefit

The Gem Appeal was established in 1994 with the purpose of providing relief to children and young people suffering metabolic disease. The charity's governing document is its deed dated 8 August 1994 which gives the trustees the power to apply the funds in such a manner as they think fit for the benefit of any charitable objective or purpose.

The aim of the charity is to fund research and support at the Manchester Children's Hospital and as such the charity does not make grants to people or organisations whom apply speculatively.

To meet this aim the charity hosts a number of charitable fundraising events throughout the year. The Winter Ball is the most significant in the charity's calendar, which is held with celebrity patrons.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting the policies for the year.

Structure, governance and management

The charity deed now provides for a minimum of 5 and a maximum of 11 trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The trustees used the Powers of Amendment in Section 6 of the Trust Deed to vary the maximum number of trustees to 11.

The chair of the trustees is responsible for the induction of any new trustee. This involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

Achievements and performance

During the year the charity has generated funds of £69,740 (2020 - £21,594). Total costs in generating these funds amounted to £29,715 (2020 - £20,222) resulting in a surplus prior to charitable expenditure of £40,025 (2020 - £1,372).

The charity has been able to continue its support of the Manchester Children's Hospital and this year are delighted to report a donation of £110,803 to purchase a Tecan Freedom EVO-2 machine to continue to help with the diagnosis of genetic diseases.

The charity has been able to continue its support of the Manchester Children's Hospital. The support of Manchester Children's Hospital remains the focus of the ongoing work of trustees.

RMCH GENETICS TRUST (GEM APPEAL)

Report of the Trustees for the year ended 31 December 2021 (continued)

Reserves Policy

The trustees aim to secure sufficient regular income and a reserve balance to be able to meet its objectives.

Financial risk management objectives and policies

The charity makes little use of financial instruments other than operational bank accounts with reputable banks, so its exposure to price risk, credit risk, liquidity risk and cash flow risk is not material for the assessment of the assets, liabilities, financial position and net movement of funds of the charity.

Plans for the future

The trustees are committed to continue providing support to the Manchester Children's Hospital and in particular placing emphasis on providing further donations for new capital expenditure and vital research to the Willink Unit.

Statement of Trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, which enable them to ascertain the financial position of the charity, and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulations.

RMCH GENETICS TRUST (GEM APPEAL)

Report of the Trustees for the year ended 31 December 2021 (continued)

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board of Trustees

A handwritten signature in black ink, appearing to read 'K Johnson', written over a horizontal line.

K Johnson
Chairperson

DATE 03/04/22

RMCH GENETICS TRUST (GEM APPEAL)

Independent Examiner's report to the Trustees of RMCH GENETICS TRUST (GEM APPEAL)

I report on the accounts of RMCH Genetics Trust (GEM Appeal) on pages 7 to 12 for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of the trustees and independent examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a Fellow Member of the Institute of Chartered Accountants in England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of examination

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

RMCH GENETICS TRUST (GEM APPEAL)

Independent Examiner's report to the Trustees of RMCH GENETICS TRUST (GEM APPEAL) (continued)

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The comparative data for the year ended 31 December 2020 was not subject to Independent examination or audit.



**John K Stone
(FCA)
Thompson Jones Business Solutions Limited
2 Heap Bridge
Bury
Lancashire
BL9 7HR**

Date 6 April 2022

RMCH GENETICS TRUST (GEM APPEAL)

Statement of Financial Activities for the year ended 31 December 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Incoming resources from generated funds:			
Voluntary income	2	5,173	11,425
Activities for generating funds	3	64,567	10,169
Total incoming resources		<u>69,740</u>	<u>21,594</u>
Resources expended			
Cost of activities generating funds	4	29,535	17,773
Cost of generating voluntary income	4	-	259
Charitable activities	4	110,803	-
Governance costs	4	180	2,190
Total resources expended		<u>140,518</u>	<u>20,222</u>
Net movement in funds		<u>(70,778)</u>	<u>1,372</u>
Fund balances brought forward at 1 January 2021		<u>154,509</u>	<u>153,137</u>
Fund balances carried forward at 31 December 2021		<u>83,731</u>	<u>154,509</u>

No activity was discontinued during the year ended 31 December 2021.
There were no gains or losses other than those reported above.
All the above represent unrestricted funds.

The notes on pages 9 to 12 form part of these financial statements.

RMCH GENETICS TRUST (GEM APPEAL)

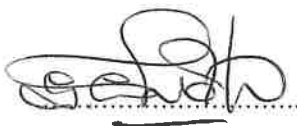
Balance sheet at 31 December 2021

	Notes	2021 £	2020 £
Current Assets			
Debtors	6	-	5,751
Cash at bank		86,071	150,918
		<u>86,071</u>	<u>156,669</u>
Creditors: Amounts falling due within one year	7	(2,340)	(2,160)
		<u></u>	<u></u>
Total assets		<u>83,731</u>	<u>154,509</u>
Funded by:			
Unrestricted funds		<u>83,731</u>	<u>154,509</u>

The financial statements on pages 7 to 12 were approved and authorised for issue by the Trustees on 3/4/22



K Johnson
Trustee



G Whitworth
Trustee

The notes on page 9 to 12 form part of these financial statements.

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021

1. Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 January 2015).

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations and other similar incoming resources are included in the year in which they are receivable.

Donations

Donations are accounted for when approved for payment by the trustees.

Resources expended

Liabilities are recognised as expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Voluntary labour

The charity benefits from the many hours of voluntary labour donated by its supporters in relation to fundraising and administration. The value of these goods has not been evaluated.

2 Voluntary Income

	2021 £	2020 £
Donations and gifts	<u>5,173</u>	<u>11,425</u>

3 Activities for generating funds

	2021 £	2020 £
Event fundraising	<u>64,567</u>	<u>10,169</u>

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021 (continued)

4 Total resources expended									
	Basis of allocation	Activities for generating funds	Charitable activities	Governance	Total 2021	Total 2020			
		£	£	£	£	£			
Costs directly allocated to activities									
Costs of organising events	Direct	29,535			29,535	17,773			
Promotional activities	Direct	-			-	259			
Charitable Activities									
	Direct - Donation to Manchester Children's Hospital for Tecan Freedom EVO-2 machine		110,803		110,803				
Support costs allocated to activities									
Independent examiner's remuneration	Direct			180	180	2,190			
Total		29,535	110,803	180	140,518	20,222			

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021

5 Trustee remuneration

Trustees received no remuneration (2020 - £Nil).

6 Debtors

	2021 £	2020 £
Fundraising debtors	-	5,500
Prepayments and accrued income	-	<u>251</u>
	<u>-</u>	<u>5,751</u>

All amounts shown as debtors fall due for payment within one year.

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>2,340</u>	<u>2,160</u>

9 Trustees Indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

10 Contingent liabilities

There are no contingent liabilities of a material amount for which provision has not been made in the financial statements.

11 Capital commitments

There were no capital commitments at 31 December 2021 (2020 - £Nil).

12 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.

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FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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Respective responsibilities of the trustees and independent examiner

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Date 6 April 2022

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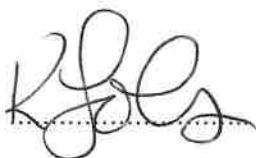
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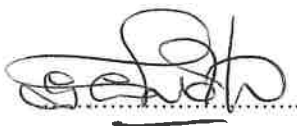
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Funded by:			
Unrestricted funds		<u>83,731</u>	<u>154,509</u>

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K Johnson
Trustee



G Whitworth
Trustee

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RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021

1. Accounting policies

Basis of Accounting

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Stocks

Stocks are stated at the lower of cost and net realisable value.

Incoming Resources

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Donations

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Resources expended

Liabilities are recognised as expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Voluntary labour

The charity benefits from the many hours of voluntary labour donated by its supporters in relation to fundraising and administration. The value of these goods has not been evaluated.

2 Voluntary Income

	2021 £	2020 £
Donations and gifts	<u>5,173</u>	<u>11,425</u>

3 Activities for generating funds

	2021 £	2020 £
Event fundraising	<u>64,567</u>	<u>10,169</u>

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021 (continued)

4 Total resources expended						
	Basis of allocation	Activities for generating funds	Charitable activities	Governance	Total 2021	Total 2020
		£	£	£	£	£
Costs directly allocated to activities						
Costs of organising events	Direct	29,535			29,535	17,773
Promotional activities	Direct	-			-	259
Charitable Activities						
	Direct - Donation to Manchester Children's Hospital for Tecan Freedom EVO-2 machine		110,803		110,803	
Support costs allocated to activities						
Independent examiner's remuneration	Direct			180	180	2,190
Total		29,535	110,803	180	140,518	20,222

RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2021

5 Trustee remuneration

Trustees received no remuneration (2020 - £Nil).

6 Debtors

	2021 £	2020 £
Fundraising debtors	-	5,500
Prepayments and accrued income	-	<u>251</u>
	<u>-</u>	<u>5,751</u>

All amounts shown as debtors fall due for payment within one year.

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>2,340</u>	<u>2,160</u>

9 Trustees Indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

10 Contingent liabilities

There are no contingent liabilities of a material amount for which provision has not been made in the financial statements.

11 Capital commitments

There were no capital commitments at 31 December 2021 (2020 - £Nil).

12 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.