

**Annual Report The GEM Appeal**  
**Charity Number 1040083**

20 April 2023

Annual report for the year 01/01/2022 – 31/12/2022

The Royal Manchester Childrens Hospital Genetic Trust (GEM Appeal) is constituted by Deed of Trust and is a registered charity, number 1040083. Its address is 6 Yealand Close, Bamford, Rochdale. OL11 4DL. The charity trustees at the start and end of the year were as follows:

Mrs Karen Johnson	(Chairperson)
Mrs Katie Duxbury	(Vice Chairperson)
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	

As usual our AGM was held in January (2023) and reviewed the previous year's activity.

This was the first "full" year where covid restrictions were not in force and limit our ability to arrange functions on a face to face basis. It was however recognised that even though restrictions had been limited people were not supporting us in the same numbers as before at the "live" events and therefore meant that our income was down a little on the year 2021.

That said the events did provide a much needed outlet for many people and did continue to raise funds for the charity and we managed to arrange the following 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.

We also managed to arrange another Ladies Fashion Show which this year was by Fizz Fashions.

We did as we said we would in the annual report for 2021 and concentrated on the above events, avoiding clashes with other charity events and getting as much support as possible for our annual tried and tested events. We had to find a new venue for our Strawberry Sparkle and are pleased to say that we were

welcomed and looked after by our local golf club, Rochdale Golf club and wish to thank them for their hospitality and look forward to working with them in 2023. The golf club also provided the setting for the Fizz Fashion Show. Lloyds Bank also provided another small sponsorship package for our annual winter ball but have told us that due to changes this will not be a possibility for the 2023 ball and advised us to try to find somebody else to help with sponsorship.

The monies we had in the account during 2022 were used to fund the scientist for the Willink Unit and we donated over £66k to the unit to fund an 18 months contract for the scientist who will look to further utilise equipment (Tandem Mass Spectrometer) purchased by The GEM Appeal and do research to find new diagnostic tests as well as other treatments and cures. The scientist actually started work at the unit in January 2023.

The unit has asked if we could look at raising further funds to extend the contract of the scientist to 24 months, which we are happy to do.

The aims of the charity again remain the same and are as follows:  
Funding to provide research into incurable genetic diseases and potential cures  
Provision of equipment to improve treatment and help with the above.

All of our trustees wished to remain in post and the same officers as in 2022 were voted in for 2023.

The AGM finished by again acknowledging the time donated by the trustees and associates and how much value this added to the charity and how it enabled the charity to continue raising the funds it does.



**thompson  
jones**

Business Solutions Limited

**RMCH GENETICS TRUST (GEM APPEAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 2022**

#### **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

#### **Trustees**

**Mrs Karen Johnson**  
**Mrs Lynn Howles**  
**Mr Garry Whitworth**  
**Mr Peter Johnson**  
**Mrs Joy Whitworth**  
**Mr David Howles**  
**Mr Robert Rawsthorne**  
**Mrs Judith Paraschack**  
**Mrs Wendy Mills**  
**Mr Mario Burian**  
**Mrs Katie Duxbury**

**Chair**  
**Secretary**  
**Treasurer**  
**Trustee**  
**Trustee**  
**Trustee**  
**Trustee**  
**Trustee**  
**Trustee**  
**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 2022**

---

The Trustees present their report and financial statements for the year ended 31 December 2022.

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 £65,889 (2021 - £69,740). Total costs in generating these funds amounted to £35,803 (2021 - £29,715) resulting in a surplus prior to charitable expenditure of £30,085 (2021 - £40,025).

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 £66,384 to acquire the services of a Band 6 Healthcare Scientist 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 2022 (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.

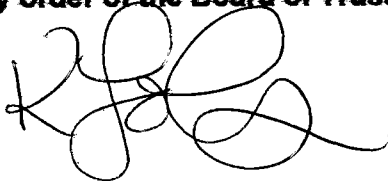
## **RMCH GENETICS TRUST (GEM APPEAL)**

### **Report of the Trustees for the year ended 31 December 2022 (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**



**K Johnson**  
**Chairperson**

DATE 13/4/23

## **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 2022.

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



**Carl Urmston  
(ACA)**

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

Date 16/4/23

# RMCH GENETICS TRUST (GEM APPEAL)

## Statement of Financial Activities for the year ended 31 December 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>			
<b>Incoming resources from generated funds:</b>			
Voluntary income	2	3,990	5,173
Activities for generating funds	3	61,899	64,567
<b>Total incoming resources</b>		<u>65,889</u>	<u>69,740</u>
<b>Resources expended</b>			
Cost of activities generating funds	4	33,332	29,535
Cost of generating voluntary income	4	62	-
Charitable activities	4	66,384	110,803
Governance costs	4	2,410	180
<b>Total resources expended</b>		<u>102,187</u>	<u>140,518</u>
<b>Net movement in funds</b>		(36,299)	(70,778)
Fund balances brought forward at 1 January 2022		<u>83,731</u>	<u>154,509</u>
<b>Fund balances carried forward at 31 December 2022</b>		<u>47,432</u>	<u>83,731</u>

No activity was discontinued during the year ended 31 December 2022.  
There were no gains or losses other than those reported above.  
All the above represent unrestricted funds.

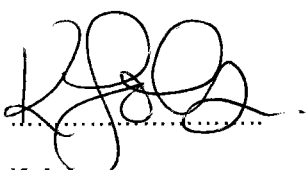
The notes on pages 9 to 12 form part of these financial statements.

## RMCH GENETICS TRUST (GEM APPEAL)

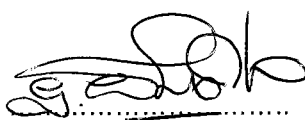
### Balance sheet at 31 December 2022

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors	6	29,036	-
Cash at bank		20,836	86,071
		<u>49,872</u>	<u>86,071</u>
<b>Creditors: Amounts falling due within one year</b>	7	(2,440)	(2,340)
		<u>47,432</u>	<u>83,731</u>
<b>Total assets</b>		<u>47,432</u>	<u>83,731</u>
<b>Funded by:</b>			
Unrestricted funds		<u>47,432</u>	<u>83,731</u>

The financial statements on pages 7 to 12 were approved and authorised for issue by the Trustees on 11<sup>th</sup> 4<sup>th</sup> 2023



**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 2022**

---

### **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.

#### **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 2022

---

### 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

	2022 £	2021 £
Donations and gifts	<u>3,990</u>	<u>5,173</u>

### 3 Activities for generating funds

	2022 £	2021 £
Event fundraising	<u>61,899</u>	<u>64,567</u>

**RMCH GENETICS TRUST (GEM APPEAL)**

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

#### 4 Total resources expended

[illegible]

## RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2022

---

### 5 Trustee remuneration

Trustees received no remuneration (2021 - £Nil).

### 6 Debtors

	2022 £	2021 £
Fundraising debtors	<u>29,036</u>	<u>-</u>

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

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,440</u>	<u>2,340</u>

### 9 Trustees Indemnity insurance

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

### 10 Contingent liabilities

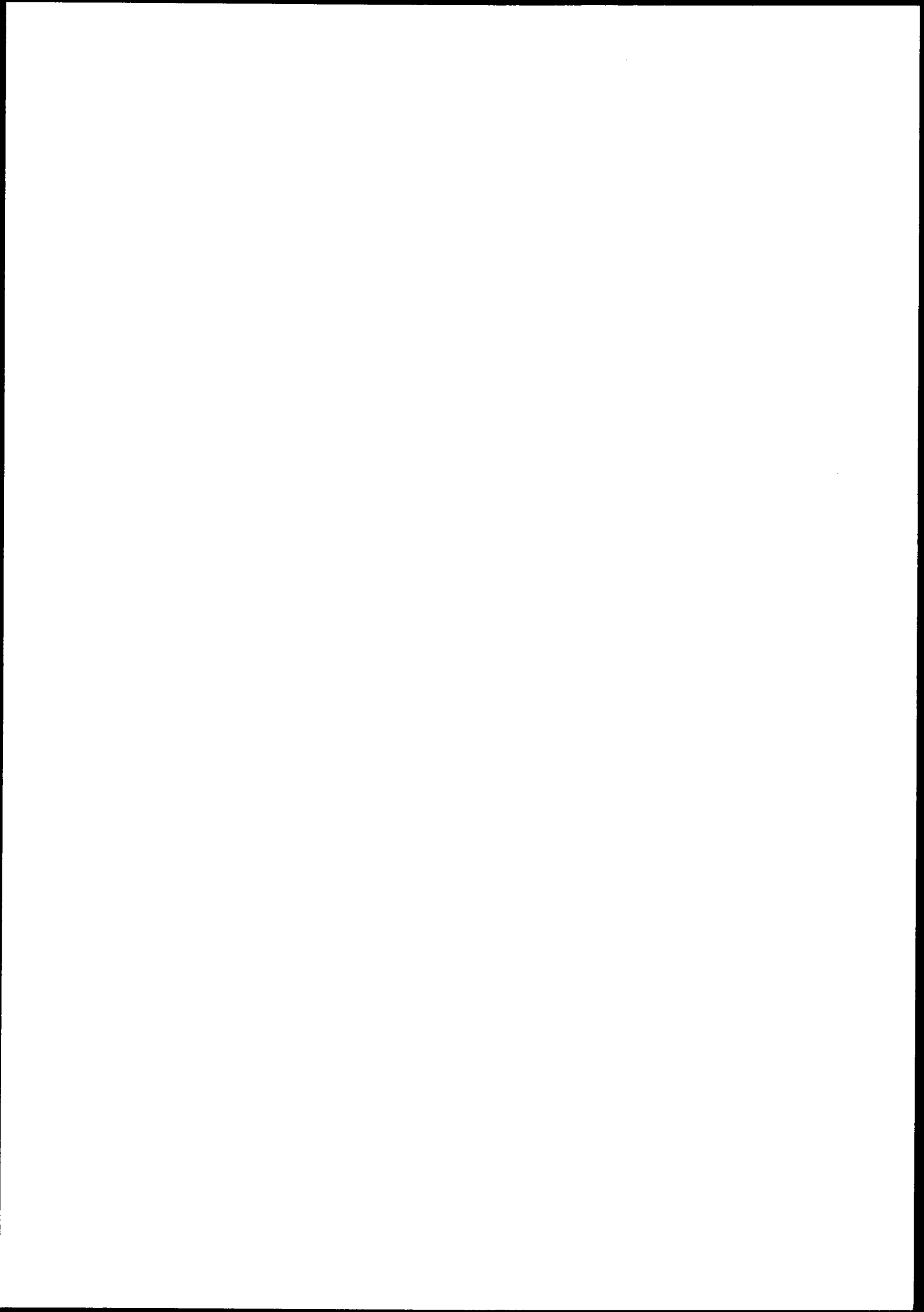
There are no contingent liabilities of a material amount for which provision has not been made in the financial statements.

### 11 Capital commitments

There were no capital commitments at 31 December 2022 (2021 - £Nil).

### 12 Ultimate controlling party

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







**thompson  
jones**

Business Solutions Limited

**RMCH GENETICS TRUST (GEM APPEAL)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 2022**

#### **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

#### **Trustees**

<b>Mrs Karen Johnson</b>	<b>Chair</b>
<b>Mrs Lynn Howles</b>	<b>Secretary</b>
<b>Mr Garry Whitworth</b>	<b>Treasurer</b>
<b>Mr Peter Johnson</b>	<b>Trustee</b>
<b>Mrs Joy Whitworth</b>	<b>Trustee</b>
<b>Mr David Howles</b>	<b>Trustee</b>
<b>Mr Robert Rawsthorne</b>	<b>Trustee</b>
<b>Mrs Judith Paraschack</b>	<b>Trustee</b>
<b>Mrs Wendy Mills</b>	<b>Trustee</b>
<b>Mr Mario Burian</b>	<b>Trustee</b>
<b>Mrs Katie Duxbury</b>	<b>Trustee</b>

#### **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 2022**

---

The Trustees present their report and financial statements for the year ended 31 December 2022.

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 £65,889 (2021 - £69,740). Total costs in generating these funds amounted to £35,803 (2021 - £29,715) resulting in a surplus prior to charitable expenditure of £30,085 (2021 - £40,025).

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 £66,384 to acquire the services of a Band 6 Healthcare Scientist 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 2022 (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.

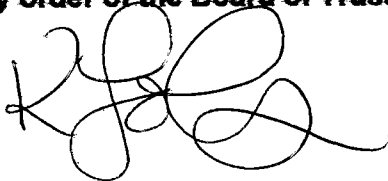
## **RMCH GENETICS TRUST (GEM APPEAL)**

### **Report of the Trustees for the year ended 31 December 2022 (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 be 'K Johnson', written over a horizontal line.

**K Johnson  
Chairperson**

DATE 13/4/23

## **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 2022.

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



**Carl Urmston  
(ACA)**

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

Date 16/4/23

# RMCH GENETICS TRUST (GEM APPEAL)

## Statement of Financial Activities for the year ended 31 December 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>			
<b>Incoming resources from generated funds:</b>			
Voluntary income	2	3,990	5,173
Activities for generating funds	3	61,899	64,567
<b>Total incoming resources</b>		<u>65,889</u>	<u>69,740</u>
<b>Resources expended</b>			
Cost of activities generating funds	4	33,332	29,535
Cost of generating voluntary income	4	62	-
Charitable activities	4	66,384	110,803
Governance costs	4	2,410	180
<b>Total resources expended</b>		<u>102,187</u>	<u>140,518</u>
<b>Net movement in funds</b>		(36,299)	(70,778)
Fund balances brought forward at 1 January 2022		<u>83,731</u>	<u>154,509</u>
<b>Fund balances carried forward at 31 December 2022</b>		<u>47,432</u>	<u>83,731</u>

No activity was discontinued during the year ended 31 December 2022.  
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.

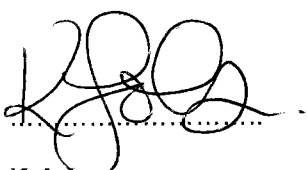


## RMCH GENETICS TRUST (GEM APPEAL)

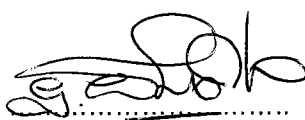
### Balance sheet at 31 December 2022

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors	6	29,036	-
Cash at bank		20,836	86,071
		<u>49,872</u>	<u>86,071</u>
<b>Creditors: Amounts falling due within one year</b>	7	(2,440)	(2,340)
		<u>47,432</u>	<u>83,731</u>
<b>Total assets</b>		<u>47,432</u>	<u>83,731</u>
<b>Funded by:</b>			
Unrestricted funds		<u>47,432</u>	<u>83,731</u>

The financial statements on pages 7 to 12 were approved and authorised for issue by the Trustees on 11<sup>th</sup> 4<sup>th</sup> 2023



**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 2022**

---

## **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.

### **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 2022

---

### 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

	2022 £	2021 £
Donations and gifts	<u>3,990</u>	<u>5,173</u>

### 3 Activities for generating funds

	2022 £	2021 £
Event fundraising	<u>61,899</u>	<u>64,567</u>

# **RMCH GENETICS TRUST (GEM APPEAL)**

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

## **4 Total resources expended**

	<b>Basis of allocation</b>	<b>Activities for generating funds £</b>	<b>Charitable activities £</b>	<b>Governance £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Costs directly allocated to activities</b>						
Costs of organising events	Direct	33,332			33,332	29,535
Promotional activities	Direct	62			62	-
<b>Charitable Activities</b>	Direct - Donation to Manchester Children's Hospital for Band 6 Healthcare Scientist		66,384		66,384	110,803
<b>Support costs allocated to activities</b>						
Independent examiner's remuneration	Direct			2,410	2,410	180
<b>Total</b>		<u><b>33,394</b></u>	<u><b>66,384</b></u>	<u><b>2,410</b></u>	<u><b>102,188</b></u>	<u><b>140,518</b></u>

## RMCH GENETICS TRUST (GEM APPEAL)

Notes forming part of the financial statements for the year ended 31 December 2022

---

### 5 Trustee remuneration

Trustees received no remuneration (2021 - £Nil).

### 6 Debtors

	2022 £	2021 £
Fundraising debtors	<u>29,036</u>	<u>-</u>

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

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,440</u>	<u>2,340</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 2022 (2021 - £Nil).

### 12 Ultimate controlling party

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

