

The Gauchers Association Limited (A Company Limited by Guarantee)**Registered number:** 04468323**Balance Sheet****as at 30 June 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	105	210
		<u>105</u>	<u>210</u>
Current assets			
Debtors	6	2,222	1,580
Cash at bank and in hand		206,174	208,916
		<u>208,396</u>	<u>210,496</u>
Creditors: amounts falling due within one year	7	(27,115)	(2,675)
Net current assets		<u>181,281</u>	<u>207,821</u>
Total assets less current liabilities		<u>181,386</u>	<u>208,031</u>
Net assets		<u>181,386</u>	<u>208,031</u>
Funds of the charity			
Unrestricted funds	8	118,371	140,016
Restricted funds	8	63,015	68,015
Total charity funds		<u>181,386</u>	<u>208,031</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D A Brown

Director

The Gauchers Association Limited (A Company Limited by Guarantee)

Notes to the Accounts

for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities and FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006.

Fund Accounting

Funds held by the charity are either:

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

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of appeal.

Income

Income received from subscriptions, donations, Gift Aid Tax and activities is measured at the fair value of the consideration received or receivable. Income is recognised when the charity has entitlement to the funds, any performance conditions attached the item of income have been met, it is probable that the income will be received and the amount can be reliably measured. Accruals are made for monies received on fund generating activities that were held during the financial year but received after the financial year end up to the date these financial statements were approved by the trustee/directors. Income received in advance of the provision of services is deferred until the criteria for income recognition are met.

Government and other grants for the purpose of giving immediate financial support with no future related costs, including those from the Government job retention scheme, are recognised under the accrual model as income in the period in which it becomes receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably. Resources expended are included in the Statements of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered. Where applicable they have been charged directly to the funds and activities to which they relate.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 3 to 10 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price

including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Other income

	2022	2021
	£	£
Grant income	-	3,013
	<u>-</u>	<u>3,013</u>

Grant income includes grants received under the Coronavirus Job Retention Scheme of £nil (2021: £3,013).

3 Net income / (expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	105	106
Independent Examiner's remuneration	2,000	2,000
Contributions to pension fund for employees	<u>696</u>	<u>836</u>
This is stated after crediting:		
Donations from trustees	<u>3,099</u>	<u>2,887</u>

No employee received emoluments more than £60,000.

No key management personnel were paid a salary in the year.

4 Employees

	2022	2021
	Number	Number
Part-time directors	6	6
Other part-time staff	<u>2</u>	<u>2</u>
Average number of persons employed by the company	8	8

5 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 July 2021	7,564

Additions	-
At 30 June 2022	<u>7,564</u>
Depreciation	
At 1 July 2021	7,354
Charge for the year	<u>105</u>
At 30 June 2022	<u>7,459</u>
Net book value	
At 30 June 2022	<u>105</u>
At 30 June 2021	<u>210</u>

6 Debtors	2022	2021
	£	£
Trade debtors	806	-
Other debtors	<u>1,416</u>	<u>1,580</u>
	<u>2,222</u>	<u>1,580</u>

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	240	264
Taxation and social security costs	-	222
Other creditors	<u>26,875</u>	<u>2,189</u>
	<u>27,115</u>	<u>2,675</u>

8 Movement in Funds	<u>As 1 July</u>	<u>Income</u>	<u>Transfer</u>	<u>Expenditure</u>	<u>As 30 June</u>
	<u>2021</u>				<u>2022</u>
	£	£		£	£
<u>Restricted Funds</u>					
Alan Gordon Memorial Fund	12,088	4	(10,101)	14	1,977
Neuronopathic Fund	20,553	2,000	-	320	22,233
Patient and Family Worker Support Fund	13,927	9,315	10,101	3,055	30,288
LSD Collaborative Fund	1,099	4,800	-	3,600	2,299
Susan Lewis Memorial Fund	15,864	5	-	15,514	355
Improving Communications	4,484	-	-	661	3,823
Rare Minds Mental Health	-	5,000	-	2,960	2,040
	<u>68,015</u>	<u>21,124</u>	<u>-</u>	<u>26,124</u>	<u>63,015</u>
Total restricted funds	<u>68,015</u>	<u>21,124</u>	<u>-</u>	<u>26,124</u>	<u>63,015</u>
General fund	<u>140,016</u>	<u>36,089</u>	<u>-</u>	<u>57,734</u>	<u>118,371</u>
Total unrestricted funds	<u>140,016</u>	<u>36,089</u>	<u>-</u>	<u>57,734</u>	<u>118,371</u>

Total funds	208,031	57,213	-	83,858	181,386

9 Related party transactions

Jeremy H Manuel and Tanya Collin-Histed were Honorary President and Chief Executive Officer of the International Gaucher Alliance Limited ("IGA"). During the year ended 30 June 2022 the company charged the IGA £1,522 (2021: £1,530) for the provision of administration services. As at 30 June 2022 included in trade debtors is £806 (2021: £nil) and included in other debtors is £333 (2021: £269) due from IGA.

During the year the IGA received payment of £8,400 (2021: £8,800) for consultancy services provided to the charity.

The total amount of expenses waived by trustees during the year was £nil (2021: £nil).

10 Controlling party

The company is limited by guarantee and is under the control of its directors as a body.

11 Other information

The Gauchers Association Limited is a private company limited by guarantee and is incorporated in England. It has no share capital. The liability of each member in the event of winding up is limited to £10.

An Independent Examination has been carried out on the accounts. There were no matters of concern arising as a result of the Examination.

Its registered office is:

86 - 90 Paul Street

London

EC2A 4NE

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