



Report and financial statements for the year ended 31 December 2024

Registered charity in England & Wales (1136809) and in Scotland (SC046735)
Registered in England & Wales Company number: 07278507

Reverse Rett
Reference and Administrative details
For the year ended 31st December 2024

Company number 07278507

Charity number 1136809 in England and Wales, SC046735 in Scotland

Registered office and operational address

Reverse Rett, Beehive Mill, Jersey Street, Manchester, M4 6JG

Trustees:

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

John Harald Sharpe	Chair
Helen Kay Simmonds	Vice Chair
Rachael Emma Stevenson*	
Andrew John Stevenson*	
Michael Christopher Jones	
Dr Ruksana Ahmed	*resigned 22.04.25
Joanna K L Snyder	
Kate McMaster	
Catherine McKinney	
Ortensia Martinotti	*resigned 22.04.25
Jocelyn LeBlanc Ph.D	
Oliver Freeman	
Matthew Billingsley	*joined 19.09.24

*Trustees who are also Directors of the charitable company. The current number of guarantee members is 11.

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were: NA

Key management	Chief Executive	Rachael Stevenson
Personnel	Operations Manager	Catherine Sim

Bankers Barclays Bank UK PLC, Leicester, LE87 2BB

Auditors/IE Name Slade & Cooper Limited Beehive Mill, Jersey Street,
Manchester, M4 6JG

The trustees present their report and the audited/unaudited financial statements for the year ended 2023.

Included within the trustees' report is the directors' report as required by company law. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 10

Objectives and Activities

Mission: Reverse Rett is a patient advocacy and research organisation focused on delivering treatments and a cure for Rett Syndrome.

Charity Objectives (as per governing document):

- Fund laboratory and clinical research projects.
- Advocate for access to treatments and therapies.
- Disseminate research and health information.
- Raise public awareness of Rett Syndrome and MECP2 disorders.

Main Activities in Relation to Objectives:

Rett Registry UK

- Launched in 2014 to support UK clinical trial readiness; now holds data on 813 patients.
- Redesigned as an independently hosted app, enhancing usability, security, and patient control over data.
- Enables efficient clinical trial recruitment and strengthens advocacy for treatment access.
- Recruitment of 94 patients in 2024: and 101 patients in 2025

Clinical Care Funding

CIPP Rett Centre, King's College London:

- 2024 funding: £332,586 (£296,586 plus £36,000 for HealthTracker)
- Centre currently manages 200+ complex patients with Rett syndrome.
- Reverse Rett supported clinical stabilisation amid increased need post pandemic.
- Funding ends 1 August 2025.

HealthTracker Licensing:

- £36,000 (2024), £36,000 (2023).
- CIPP Rett CCIPP Rett Centre Platform enables real-time symptom tracking and group-level analysis.

International Research

- Over £8 million delivered to RSRT since 2010, enabling gene therapy development.
- Reverse Rett expects to resume funding RSRT projects in late 2025/early 2026.

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UK Research

- All research peer-reviewed per AMRC standards.
- 2024: One £30,000 grant approved, restricted donation of £30,000 to fund Singh project.

MECP2 Duplication Syndrome Research (via RSRT)

- 2024: £2250 community fundraising income.
- Ongoing funding dependent on Cure MDS UK family fundraising.

LEAP Education Day

- Annual community education conference, cost in 2024: £17,108.51
- Sponsorship received for 2024 LEAP Education Day: £32,500

Community Education and Network

Parent 2 Parent / Rett Connect:

- 2023: £0 spent, £3,056 remaining.
- Initiated in 2012, evolved to include 20 WhatsApp groups, Reverse Rett Community Facebook Group, and Reverse Rett Bitesize on line workshops.

Reverse Rett Bitesize Workshops (2024):

- 5 sessions, 352 sign-ups, **975 views on YouTube**

Top-performing topics:

"An Easy Intro to Gene Therapy for Rett" Rachael Stevenson (250 views)

"Taysha Gene Therapies lets us look inside" (238 views)

"Dr Jay Shetty talks gene therapy and seizures" (220 views)

Indicating strong audience interest in foundational gene therapy education and expert-led insights into current research.

Industry Support

- Collaboration with partners on program development, regulatory applications, community surveys, and patient communication.

Health Checklist

- Developed in 2019 with Rett UK and FOXG1; shared with families and clinicians. Plans to update in 2025 are underway.

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Rett Disorders Alliance Fund:

- Printing, postage and publication costs for the Health Checklist for the period 2019 – 2025 - £5000 (Printing/Postage costs - £3500, Online Publication costs - £1500)

Public Benefit

- Trustees review aims annually and align with Charity Commission guidance.

Governance & Support Costs (2024):

- Audit and accountancy required for charities with income over £500,000.
- Staff support split:
 - CEO: 90% charitable, 10% support.
 - Clinical trial lead: 90% charitable, 10% support.
 - Admin/coordinator: 80% charitable, 20% support.
 - Marketing: 20% charitable, 80% support.
 - Fundraiser (ended): 100% fundraising (0.4 FTE).
 - Events/Outreach (ended Feb 2023): 100% charitable.
 - Finance Officer (ended Mar 2023): 100% charitable.
 - Operations Manager (joined Jun 2023): 30% charitable, 70% support.

Achievements and Performance

Reverse Rett continues to lead the drive for treatments for Rett syndrome in the UK. Since 2010, it has supported key milestones including the 2024 MHRA approval of UK clinical trials for Neurogene and Taysha programs.

Reverse Rett remains committed to driving UK equality in access to emerging treatments for all patients regardless of age or gender.

Membership and Credibility

- Reverse Rett is a Full AMRC member; meets rigorous research funding standards.
- Continues comprehensive outreach programs to register more UK patients.
- Has provided 6 years of core funding to the CIPP Rett Centre, advancing complex UK patient care and research.

Reverse Rett remains proud of its achievements and optimistic about future breakthroughs.

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Beneficiaries of Our Services

The beneficiaries of our services are children and adults with Rett Syndrome and related disorders. Children with Rett Syndrome are born apparently healthy. In the first few years of life, they lose many abilities that most people take for granted, such as using their hands, speaking, and walking.

This loss affects their ability to communicate, form relationships, and gain independence. Some children may never walk and are confined to a wheelchair, while others may walk but later lose this ability. Those who retain mobility often face anxiety and instability. Despite appearing less aware due to their physical limitations, people with Rett Syndrome are often very cognizant of their condition.

They endure significant pain and discomfort from symptoms like seizures, breathing issues, and muscle problems. Managing these symptoms is challenging, as addressing one often worsens another. Rett Syndrome brings a range of severe and life-limiting medical issues that greatly impact the lives of patients and their families, causing profound disruption and distress.

There are currently no approved treatments in the UK, either to delay progression or ameliorate symptoms. At Reverse Rett, we work to accelerate treatments whilst empowering families and carers to keep their child, young person or adult with Rett syndrome as healthy as possible for as long as possible.

Our number one focus is on enabling these patients to access to emerging treatments as soon as they become available. We empower our community to take action in support of this work to help improve the lives of everyone affected, both now and in the future.

The Board of Trustees gratefully acknowledges the generosity of individuals, companies, and community groups who have raised funds for Reverse Rett through online platforms including JustGiving, the Big Give Christmas Challenge, Facebook birthdays, and other fundraising campaigns.

Financial Overview:

2023 Background

In 2023, Reverse Rett reported a **£95,957 deficit**, a **68% reduction** from the previous year, despite a **16% drop in income**. This was largely due to ongoing funding commitments to the CIPP Rett Centre and revised billing from King's College London (KCL), following pandemic-related delays in payment processing.

Although gala income declined and staff transitions disrupted event planning, a special appeal and strong community support helped partially offset these losses. However, the charity's **reserves were significantly depleted**, raising concerns about long-term financial stability.

2024 Financial Recovery and Growth

In 2024, the charity made significant progress:

- **Income increased by 17%** to **£809,095** (2023: £674,276).
- **Expenditure rose modestly by 4%** to **£793,670** (2023: £764,346), reflecting inflation and cost-of-living pressures.
- As a result, the **deficit narrowed by £15,425**, marking a continued trend towards financial recovery.

Key actions taken include:

- **Renegotiating the CIPP Rett Centre contract**, reducing funding by **56% from September 2024**.
- **Hiring a Senior Development Officer**, funded by a **£60,000 grant**, to enhance fundraising capacity.

Outlook for 2025

With CIPP Rett Centre funding due to conclude on **1 September 2025**, Reverse Rett is on track to return to financial surplus. The charity is **projected to end 2025 with an £112,000 surplus**, restoring financial stability to pre-pandemic levels.

Fundraising in 2024

Reverse Rett's fundraising is primarily driven by families and friends of those affected by Rett or *MECP2* Duplication Syndrome (MDS). The charity does not use professional fundraisers.

Reverse Rett is registered with the **Fundraising Regulator** and fully compliant with its standards, displaying the Regulator badge on all fundraising materials. Reverse Rett has **three published fundraising policies**, and **no failures** to comply with these policies or standards occurred in 2024.

Key fundraising practices:

- No cold calling, mailing, or street solicitation is undertaken or permitted.
- Fundraisers are supported directly by our Fundraising Manager from the outset.
- Online fundraising workshops are provided throughout the year.
- Fundraisers are advised not to place undue pressure on potential donors or to persistently solicit.

Fundraising Oversight and Complaints

- All fundraising activity is monitored through direct relationships with supporters.
- The charity received **zero complaints** about its fundraising activities in 2024.
- Reverse Rett did **not act as a custodian trustee** during the reporting period.

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Reverse Rett Fundraising Summary – 2024

2024 was a strong year for Reverse Rett fundraising, with income growth across multiple streams:

- **JustGiving income** rose by **131%**, reaching **£284,987** (2023: £217,101).
- The **London Event** raised **£72,677**, up from **£47,179** in 2023.
- **Big Give Christmas Challenge** income increased by **29%** to **£92,607** (2023: £71,973). Reverse Rett has already secured the full £25,000 match funding required for the 2025 campaign.
- **365 Club**, the monthly digital prize draw, grew modestly, bringing in **£13,590** (2023: £12,660).
- **Trusts and Foundations** income rose by **38%**, from **£14,500** to **£20,000**, supported by the appointment of a dedicated fundraiser in September 2024. Since then, **38 funding applications** have been submitted.

These gains reflect a year of renewed momentum and capacity-building, positioning the charity for sustained growth into 2025.

Regular monthly giving 2024

- **42 donors - JustGiving (19 Anonymous)**
- **40 donors - Donorfy**
- **8 donors - Bank account**

The Reverse Rett 365 Club currently has 263 members which is an increase from 244 in 2024 (7%). There is scope for the charity to increase membership with a targeted campaign in 2025. The club can accommodate 365 members.

Financial Position and Reserves

The charity currently holds no free reserves as laid out in Note 1B to the accounts.

Per our reserves policy, Reverse Rett aims to hold **six months of operating costs** at the end of each year, to cover redundancy liabilities, lease agreements, and other key obligations should the charity cease operations.

- **Cash held at year-end 2024:** £64,184.97
- **Cash balance projection at the end of 2025:** £112,000

Strategic Direction

Reverse Rett's 5-year strategy, "**Change is Within Reach**" (2021–2026), continued to guide the charity's Annual Plan in 2024 and 2025. A new strategy is under development and will be shared in Q1 2026.

Key Focus Areas in 2024:

CIPP Rett Centre tapering of funding with a view to completing Centre funding to a close in 2025.

- ✓ Growth of the **Rett Registry UK**.
- ✓ Support for **industry partners** delivering gene therapy trials.
- ✓ Support for industry-led UK and international **burden-of-illness surveys**.
- ✓ Build tools and resources to support **UK regulatory submissions**.
- ✓ Raised **public awareness of Rett and MECP2 Duplication** Syndromes.
- ✓ Targeted **outreach to undiagnosed or unregistered** individuals.
- ✓ Targeted **health information** to families.
- ✓ **Online Bitesize education sessions** focused on managing health complexities.
- ✓ **National conference** bringing patients, families, clinicians and industry together to learn.

Fundraising enables all the work we do at Reverse Rett. In 2024, the charity implemented the following key fundraising goals as well as implementing the London Gala, Big Give Christmas Challenge and 365 Club throughout 2024. Each of the below challenges was led by Reverse Rett Co-founder/Senior Management.

- 100K Jurassic Trek
- 100K Lake District Challenge
- Manchester Marathon

Reverse Rett: Focus Areas for 2025

In 2025, Reverse Rett continues its mission to accelerate treatments and improve outcomes for people with Rett syndrome. Key areas of focus for the year include:

- **Expanding Rett Registry UK**

Through regular seasonal campaigns and personalised outreach, the charity aims to grow the Registry to ensure more individuals are trial-ready as new treatments become available.

- **Building the UK Cost of Illness Model**

In partnership with Costello Medical, Reverse Rett is developing a UK-specific cost of illness model to support future Health Technology Assessments and improve access to emerging treatments.

- **Conducting a UK Mortality Survey**

A nationwide survey will be undertaken to better understand early mortality in Rett syndrome and strengthen the evidence base for health policy and resource planning.

- **Developing an Emergency Alert Card**

A new tool will be introduced to help frontline healthcare professionals identify key clinical risks when individuals with Rett syndrome present at A&E.

- **Delivering Targeted Education on Respiratory Care**

Focused community education initiatives will address respiratory complications, a leading contributor to poor outcomes in Rett syndrome.

- **Transitioning the CIPP Rett Centre**

After six years of funding the Centre, Reverse Rett will begin to step back, while continuing to support families to access services through NHS funding where appropriate.

- **Supporting Clinical Trials and Industry Research**

The charity will continue working closely with industry partners delivering gene therapy trials and contributing to UK and global studies on the burden of Rett syndrome.

- **Raising Awareness and Reaching the Undiagnosed**

Reverse Rett will increase public awareness of both Rett syndrome and MECP2 Duplication Syndrome and conduct targeted outreach to under-represented and undiagnosed individuals to ensure inclusion in future treatment opportunities.

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Acknowledgements

The Trustees thank our tremendous Reverse Rett community; in particular, our Reverse Rett Ambassadors and all individuals, families, fundraisers and donors whose ongoing support makes our work possible.

Our special appreciation goes out to each and every one of our children, young people and adults with Rett syndrome who inspire this support

Individual

Andrews, Julie
Bird, Albert
Bird, Jennifer and Derek
Darby, Martin
Fraser, Craig
Gruber, Carol
Hamilton, J
Jones, Sally
Snaith, Ben
Wainwright, David
Snaith, Ben
Wainwright, David
Walls, Claire

Companies

A Star Experience,
Acadia Pharmaceutical,
Ballymore,
Black Bridge,
Enthuse,
Glastonbury Festival,
Global E,
Group Metropolitan
Harris & Trotter,
Bolton Ladies Rounders
Buxton Ladies Group

Trusts & Foundations

Opé Rett,
Charities Aid Foundation,
Highcliffe Charity HCP,
MECP2 Research,

Ambassadors

- **Gareth O'Brien** – Rugby League Player (Leigh Leopards / Castleford Tigers)
- **David Ford** – Musician
- **Rhea Kara** – Artist and Pride of Britain Award Winner
- **Gary Chambers** – Director of Rugby at Warrington Wolves
- **Karl Morris** – Founder of The Mind Factor
- **Dominic Laurie** – BBC Presenter
- **Giles Coren** – TV and Radio Presenter
- **Carl Greaves** – Boxing Promoter and Trainer
- **Erin Eaves** – Award W-inning Fundraiser
- **David Rouse** – Former Professional Footballer & Goalkeeping Coach
- **Mark "Mavis" Reilly** – Former Professional Footballer, Ultra Athlete & Author
- **Richard Marshall** – Assistant Coach at Warrington Wolves

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Regional Ambassadors

Baine, Glenn	Lashbrooke, Ben	Ross, Rita
Baine, Tara	Lashbrooke, Debbie	Rutherford, Hayley
Billingsley, Louise	Lilly, Sarah	Sargent, Kerry
Buckley, Kate	Lishomwa, Mary	Sawyers, Dan
Buckley, Neil	Lishomwa, Siseho	Selby, Eylem
Coles, Catherine	Lorimer, Amanda	Sharpe, John
Connolly, Jim	Louden, Rhiannon	Simmonds, Helen
Coverley, Caren	Mackenzie, Brendon	Sloan, Scott
Cozic, Bertrand	Marsden, Emily	Smith, Julie
Crookes, Simone	Martinotti, Ortensia	Smith, Katherine
Davidson, Mary	McCready, Katherine	Smith, Liam
Davidson, Melise	McDonald, Jamie	Snyder, Joanna
Douglas-Hamilton, Elly	McGregor-Sims, Deucalion	Spence, Jill
Ellis, Stephanie	Mckendrick, Bonnie	Starbuck, Sarah
Etherington, Andrew	McKinney, Angus	Stevenson, Andy
Freeman, Rodrigo	McKinney, Catherine	Stevenson, Rachael
Fullbrook, Georgie	McKinney, Ross	Taylor, Sarah
Fullbrook, Jayne	Mcmaster, Kate	Tree, Myfanwy
Havill, Wesley	McMaster, Scott	Wainwright, David J
Hodgson, Dan	Monti, Pamela	Wainwright, Louise
Hodgson, Eva Claire	Moore, Allan	Walls, Claire
Hunt, Donna	Morrison, Anna	Walls, Mark
Johnson, Jo	Nightingale, Jill	Walsh, Mark
Jones, Kylie	Owen, Sion	Warne, Gareth
Kensington, Kate	Prebble, Victoria	Wasowska, Ewelina
Langhorne, Shazza	Rajan, Lisa	White, Tanya
Larmer, Jackie	Read, Denise	Wood, Al
Larmer, Natalia	Reilly, Mark	Wood, Stephanie
Reilly, Sylvia	Ricketts, Josh	

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Structure, governance and management

Reverse Rett is a company limited by guarantee, company number 07278507 incorporated on 9th June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association.

Reverse Rett is a charity registered in England and Wales, charity number 1136809 and a charity registered in Scotland, charity number SC046735.

The first Trustees are those persons notified to Companies House as the first Directors of the Charity. The Charity may by ordinary resolution, appoint a person who is willing to act as a Director and determine the length of rotation in which any additional directors are to retire.

Rachael Stevenson and Andrew Stevenson were involved in the founding of the Charity and remain Trustees to date.

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 December 2024 was 11.

The Trustees of the Charity who served during the year ended December 31, 2024 are shown on p1.

The Trustees generally meet in person, once annually and via online conferencing on a bi-monthly basis and as needed basis.

As a parent-driven, patient organisation, Reverse Rett looks first to the Rett Syndrome community to recruit Trustees. The organisation's founding document states in section 19 that

- *A Director must be a natural person aged 16 years or older.*
- *No one may be appointed a Director if he or she would be disqualified from acting under the provisions of article 21.*

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In 2022, the charity audited the recruitment process for Board members. A new more comprehensive recruitment process was developed. Potential trustees are nominated to the Board by one or more of the existing Board members. The individual is approached and sent an application pack. The individual returns their application. Chairman and CEO discuss and if appropriate, invite the individual to an informal interview. Subsequent to that interview, if it is agreed to be mutually beneficial, the individual is invited to observe a board meeting and to introduce themselves at the meeting. The Trustees then vote on whether to approve the membership of the proposed individual. In 2022, the Trustees highlighted the importance of recruiting additional board members who are not directly affected by Rett Syndrome. The current number of individuals personally affected on the board of Trustees (as of Sept 2024) is 9/12 compared to 8/11 (July 2023).

No other person or external body is permitted to appoint charity trustees.

Induction and training of Trustees is delivered in person through one-to-one contact with the organisation's Chairman, where Trustee's roles and responsibilities are explained and supporting information is sent to the newly recruited Trustee as appropriate.

Reverse Rett is a full member of the umbrella organisation, the Association of Medical Research Charities (AMRC). Membership of AMRC requires member organisations to fulfil specific criteria with regards to a high standard of external peer review of proposed research projects and subsequent monitoring.

[Detailed information about the established AMRC peer review process at Reverse Rett can be found here.](#)

The Board of Trustees of Reverse Rett delegates day to day operational responsibility of the organisation to the CEO, Rachael Stevenson.

In accordance with the charity's Financial Procedures Policy, expenditure of >£20K must be approved by Board Chairman as well as CEO.

The Board of Trustees must review and approve:

- New organisation policies
- Amendments to existing policies
- Funding of new research projects
- Salary increases for CEO and related parties
- Remuneration policy for key management personnel

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The Reverse Rett Conflict of Interest Policy is signed annually by all Trustees.

Two of the charity's Trustees are full-time employees of the organisation and thus receive a salary for their work. These salaries are highlighted under **Trustee remuneration and expenses, and related party transactions** due to AS and RES Trustee status.

These figures reflect **salary only** and are not additional expenses recovered by AS and RES in relation to their employment at Reverse Rett.

As Founding Trustees of the organisation, Rachael Stevenson and Andrew Stevenson are recused from any Board meetings to discuss the details of their employment at Reverse Rett. Adjustments in remuneration for both parties are decided by the Board of Trustees.

Employment of Directors of the Charity is permitted by Article 6.4.2 of the Memorandum and Articles of Association of the Charity which provides that Directors of the Charity may be employed providing that the majority of Directors do not benefit in this way.

All remaining trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity by these Trustees are detailed below under **Trustee remuneration and expenses, and related party transactions**.

Related parties and relationships with other organisations

Reverse Rett is a full member of the Association of Medical Research Charities (AMRC) We work in partnership with the following organisations:

- Rett Syndrome Research Trust (USA)
- Opé Rett
- Gudrun's Rett Syndrome Research Trust
- Israel Rett Syndrome Research and Treatment Foundation
- Rett Syndrome Ireland

With special thanks to our industry partners:

- Acadia
- Anavex Life Sciences Corp.
- Neurogene Inc.
- Taysha Gene Therapies

Risk Management

At the 2024 annual in-person meeting, trustees reviewed key risks, including:

1. **Sudden drop in fundraising** – mitigated by a six-month reserve policy
2. **Key personnel changes** – especially as two senior staff are related and parents of children with Rett Syndrome

To reduce risk, an **Operations Manager** was appointed in 2023, easing workload and improving continuity. The charity also holds **key personnel insurance** for the CEO. **Trustee Recruitment and Board Composition**

Proposed trustees are invited to attend a board meeting to introduce themselves, after which a vote is held. In 2022, the Trustees prioritised diversifying the Board by recruiting members not directly affected by Rett Syndrome. As of July 2025, **9 of Trustees** are personally affected, compared to **8 in July 2023**.

Fundraising Standards and Complaints

Reverse Rett is registered with the **Fundraising Regulator** and adheres to the **Code of Fundraising Practice** and the **Fundraising Promise**. All fundraisers receive clear policies outlining acceptable practices.

- No telephone, mail, or street solicitations are used or permitted.
- Personal data is securely managed via **Donorfy** and GDPR-compliant systems.
- In 2022, the charity received **three complaints** relating to the #FreeFromRett campaign.

Governance and Oversight

- No external party may appoint Trustees.
- Trustees receive induction through one-to-one sessions with the Chair and relevant support materials.
- Daily operations are delegated to the CEO.
- All expenditure over **£20,000** must be approved by both the **CEO** and **Board Chair**.

The Board reviews and approves:

- New or amended policies
- Research project funding
- Salary changes for the CEO and related parties
- Remuneration policy for senior staff

Conflict of Interest declarations are signed annually by all Trustees.

Remuneration and Related Party Transactions

Two Trustees, **Rachael Stevenson** and **Andrew Stevenson**, are full-time employees. As Founding Trustees, they are recused from decisions relating to their employment. Salary adjustments are made by the remaining Board members.

Employment of Trustees is permitted under **Article 6.4.2** of the charity's Articles of Association, provided the majority of trustees do not receive financial benefit.

All other Trustees serve voluntarily and receive no remuneration. Reimbursed expenses (if any) are disclosed in **Note 10** of the accounts.

Statement of responsibilities of the trustees

The trustees (who are also directors of Reverse Rett for the purposes of company law) are responsible for preparing the trustees' annual report 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

The trustees' annual report has been approved by the trustees on 24/09/2025 and signed on their behalf by

Rachael Stevenson CEO

Independent Auditors' Report to the Members and Trustees of Reverse Rett

Opinion

We have audited the financial statements of Reverse Rett (the 'charitable company') for the year ended 31 December 2024, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

We draw attention to the disclosure in Note 1b in the financial statements, which indicates that the charitable company incurred a net unrestricted deficit of £46,925 during the year ended 31 December 2024 and, of that date, the charitable company's net liabilities exceeded its total assets by £97,625. As stated in Note 1b, these events or conditions, along with other matters as set out on Note 1b, indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Independent Auditors' Report to the Members and Trustees of Reverse Rett

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect

Independent Auditors' Report to the Members and Trustees of Reverse Rett

of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Chinwe Jennifer Daniel FCCA DChA

Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester, M4 6JG

Date: 25/09/2025

Reverse Rett

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	450,088	67,093	517,181	454,358
Charitable activities:	4	289,664	2,250	291,914	219,918
Total income		739,752	69,343	809,095	674,276
Expenditure on:					
Raising funds	5	294,155	3,824	297,979	228,230
Charitable activities:	6	492,522	20,262	512,784	536,116
Total expenditure		786,677	24,086	810,763	764,346
Net income/(expenditure) for the year	8	(46,925)	45,257	(1,668)	(90,070)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(46,925)	45,257	(1,668)	(90,070)
Reconciliation of funds					
Total funds brought forward		(136,899)	40,942	(95,957)	(5,887)
Total funds carried forward		(183,824)	86,199	(97,625)	(95,957)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Reverse Rett
Company number 07278507
Balance sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	12	2,415	2,071
Total fixed assets		2,415	2,071
Current assets			
Debtors	13	96,404	40,995
Cash at bank and in hand		64,496	46,375
Total current assets		160,900	87,370
Liabilities			
Creditors: amounts falling due in less than one year	14	(260,940)	(185,398)
Net assets		(97,625)	(95,957)
The funds of the charity:			
Restricted income funds	15	86,199	40,942
Unrestricted income funds	16	(183,824)	(136,899)
Total charity funds		(97,625)	(95,957)

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 37 form part of these accounts.

Approved by the trustees on 24/09/2025 and signed on their behalf by:

.....
John H Sharpe (Chair)

Reverse Rett
Statement of Cash Flows
for the year ending 31 December 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	19	19,672	(146,102)
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(1,551)	(1,728)
Cash provided by/(used in) investing activities		(1,551)	(1,728)
Increase/(decrease) in cash and cash equivalents in the year		18,121	(147,830)
Cash and cash equivalents at the beginning of the year		46,375	194,205
Cash and cash equivalents at the end of the year		64,496	46,375

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Reverse Rett meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The Trustees have assessed the ability of Reverse Rett to continue as a going concern for the period December 2024 to December 2025.

Following a significant deficit in 2023 (£95,957), the charity implemented measures to reduce expenditure and strengthen income streams. In 2024, income increased by 17% to £809,095, while expenditure rose by only 4% to £793,670. The annual deficit narrowed to £15,425, reflecting improved fundraising performance and the successful renegotiation of the CIPP Rett Centre contract, which will conclude on 31 August 2025.

Looking forward, the ending of this funding commitment places the charity on course to return to surplus, with a projected £82,925 surplus in 2025. Fundraising performance has remained in line with projections to date, with strong growth across community fundraising, trusts and foundations, and key events.

The Trustees have considered the principal risks to going concern, including loss of staff and loss of key supporters. Mitigation steps include subcontracting finance functions, investing in operational capacity, and recruiting a Senior Development Officer funded by a three-year grant. While the wider cost-of-living crisis continues to challenge family fundraising, Reverse Rett has diversified income streams and maintained a strong supporter base, including the 365 Club and ongoing legacy campaigns.

The charity has no material liabilities beyond manageable lease commitments and the tapered conclusion of the CIPP Rett Centre funding. Cash flow forecasts indicate the charity will be able to meet its obligations as they fall due. The Trustees are confident that Reverse Rett will continue to operate as a going concern for the period under review and into 2026 and therefore have considered it appropriate to prepare these accounts on a going concern basis.

Notes to the accounts for the year ended 31 December 2024 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 December 2024 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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 are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	25%
Computer equipment	25%

Notes to the accounts for the year ended 31 December 2024 (continued)

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £
Donations	398,092	17,093	415,185
Grants	1,996	-	1,996
Legacies	50,000	50,000	100,000
	<hr/>	<hr/>	<hr/>
Total	450,088	67,093	517,181
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations and legacies - previous year

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
<i>Donations</i>	<i>410,554</i>	<i>-</i>	<i>410,554</i>
<i>Grants</i>	<i>14,500</i>	<i>-</i>	<i>14,500</i>
<i>Legacies</i>	<i>29,304</i>	<i>-</i>	<i>29,304</i>
	<hr/>	<hr/>	<hr/>
Total	454,358	-	454,358
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £
The Big Give	92,607	-	92,607
MECP2 Fund	-	2,250	2,250
London Event	72,677	-	72,677
Event Income	5,950	-	5,950
Gift Aid	104,716	-	104,716
365 Income	13,590	-	13,590
Other income	124	-	124
	<hr/>	<hr/>	<hr/>
Total	289,664	2,250	291,914
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities - previous year

	Unrestricted £	Restricted £	Total 2023 £
<i>The Big Give</i>	71,973	-	71,973
<i>London Event</i>	47,179	-	47,179
<i>Newron Pharmacy</i>	-	4,650	4,650
<i>Event Income</i>	34,864	-	34,864
<i>365 Income</i>	12,660	-	12,660
<i>Gift Aid</i>	44,098	-	44,098
<i>Other income</i>	4,494	-	4,494
	<hr/>	<hr/>	<hr/>
Total	215,268	4,650	219,918
	<hr/>	<hr/>	<hr/>

5 Cost of raising funds

	2024 £	2023 £
Staff costs	168,449	143,975
Fundraiser's fees	13,470	14,909
365 Prizes	3,676	4,219
Event costs	112,384	65,127
	<hr/>	<hr/>
	297,979	228,230
	<hr/> <hr/>	<hr/> <hr/>

All expenditure on cost of raising funds is unrestricted except for £3,824 of event costs which are restricted (2023:£Nil).

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

6 Analysis of expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2024 £
Staff costs	81,884	-	81,884
Travel and accommodation	1,886	-	1,886
Kings College Grant	296,583	-	296,583
Clinical trial expense	491	3,169	3,660
CPMRS	36,000	-	36,000
MECP2	-	17,093	17,093
Governance costs (see note 7)	9,444	-	9,444
Support costs (see note 7)	66,234	-	66,234
	<hr/>	<hr/>	<hr/>
	492,522	20,262	512,784
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis of expenditure on charitable activities - previous year

	Unrestricted £	Restricted £	2023 £
<i>Staff costs</i>	<i>71,570</i>	<i>-</i>	<i>71,570</i>
<i>Travel and accommodation</i>	<i>5,446</i>	<i>-</i>	<i>5,446</i>
<i>Kings College Grant</i>	<i>313,417</i>	<i>-</i>	<i>313,417</i>
<i>Clinical trial expense</i>	<i>1,151</i>	<i>19,893</i>	<i>21,044</i>
<i>CPMRS</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>
<i>MECP2</i>	<i>-</i>	<i>8,460</i>	<i>8,460</i>
<i>Governance costs (see note 7)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Support costs (see note 7)</i>	<i>80,179</i>	<i>-</i>	<i>80,179</i>
	<hr/>	<hr/>	<hr/>
	507,763	28,353	536,116
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

7 Analysis of governance and support costs

	Support £	Governance £	<i>Total 2024</i> £
Office rental cost	13,001	-	13,001
Office costs	32,887	-	32,887
Audit fees	-	4,320	4,320
Accountancy services	15,794	-	15,794
Legal and professional	4,525	5,124	9,649
Advertising and marketing	27	-	27
	<hr/>	<hr/>	<hr/>
	66,234	9,444	75,678
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	1,207	1,625
Auditor's remuneration - audit fees	3,400	3,240
Auditor's remuneration - accountancy fees	1,850	1,750
	<hr/> <hr/>	<hr/> <hr/>

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	221,820	193,881
Social security costs	19,642	14,606
Pension costs	8,871	7,058
	<hr/>	<hr/>
	250,333	215,545
	<hr/>	<hr/>
Allocated as follows:		
Cost of raising funds	168,449	143,975
Charitable activities	81,884	71,570
Support costs	-	-
	<hr/>	<hr/>
	250,333	215,545
	<hr/>	<hr/>

One employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 5.3 (2023: 6).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and the Operations Manager (employed from July 2023). The total employee benefits of the key management personnel of the charity were £114,169 (2023: £88,895).

10 Trustee remuneration and expenses, and related party transactions

Two of the trustees Rachael Stevenson (Chief Executive) and Andrew Stevenson received remuneration totalling £114,169 during the year (2023: £100,400).

Three trustees received travel and subsistence expenses during the year of £942.95. (2023: nil).

Aggregate donations from related parties were £34,000 (2023: £34,000).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The Chief Executive and a director of Reverse Rett, Rachael Stevenson is on the Board of Rett Syndrome Research Trust USA.

Reverse Rett did not make charitable grant to Rett Syndrome USA this year. (2023: £8,428).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

Notes to the accounts for the year ended 31 December 2024 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Computer equipment £
At 1 January 2024	10,802
Additions	1,551
Disposals	-
	<hr/>
At 31 December 2024	12,353
	<hr/>
Depreciation	
At 1 January 2024	8,731
Charge for the year	1,207
Disposals	-
	<hr/>
At 31 December 2024	9,938
	<hr/>
Net book value	
At 31 December 2024	2,415
	<hr/>
At 31 December 2023	2,071
	<hr/>

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

13 Debtors

	2024 £	2023 £
Other debtors	3,645	1,140
Prepayments and accrued income	26,816	25,156
Trade Debtors	600	4,699
Gift Aid Debtor	20,343	-
Big Give debtor	45,000	10,000
	<hr/>	<hr/>
	96,404	40,995
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	218,985	165,536
Other creditors and accruals	29,183	8,138
Taxation and social security costs	12,772	11,724
	<hr/>	<hr/>
	260,940	185,398
	<hr/> <hr/>	<hr/> <hr/>

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
<i>MECP2</i>					
Duplication Fund	2,630	19,343	(17,093)	-	4,880
Rett disorder alliance	4,861	-	-	-	4,861
The Fitton Trust	-	20,000	-	-	20,000
Singh Research	-	30,000	-	-	30,000
Clinical Research Funds	33,451	-	(6,993)	-	26,458
Pears Grant	-	-	-	-	-
Total	40,942	69,343	(24,086)	-	86,199

Previous reporting period	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
<i>MECP2</i>					
Duplication Fund	11,090	-	(8,460)	-	2,630
Rett disorder alliance	4,861	-	-	-	4,861
Use in Farringdon	200	-	-	(200)	-
Parent 2 Parent Programme	3,056	-	-	(3,056)	-
Clinical Research Funds	48,694	4,650	(19,893)	-	33,451
Pears Grant	8,000	-	-	(8,000)	-
Total	75,901	4,650	(28,353)	(11,256)	40,942

Name of restricted fund	Description, nature and purposes of the fund
----------------------------	--

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

MECP2 Duplication Fund (Cure MDS)	The MECP2 Duplication Fund at Reverse Rett is a restricted fund. The fund exclusively supports projects devoted to the study and means of treatment of MECP2 Duplication/Triplication Syndrome. 100% of funds raised and contributed to Reverse Rett by families of children with MECP2 Duplication Syndrome and their supports in the UK are committed to MECP2 Duplication projects via RSRT US.
Parent 2 Parent	Reverse Rett Parent 2 Parent offers grants parent to parent support as a resource to families of newly diagnosed or struggling children with Rett Syndrome and related MECP2 disorders. Through a one to one 'match', experienced parents provide emotional support to families and assist them in finding information and resources. The Reverse Rett Parent 2 Parent project is now housed under Rett Connect umbrella. Please see here for more details. https://www.reverserett.org.uk/rett-connect/
Clinical Research Fund	This is a designated fund which will support UK based clinical research and the implementation of treatment for Rett Syndrome and related <i>MECP2</i> Disorders in the UK.

16 Analysis of movement in unrestricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General fund	(136,899)	739,752	(786,677)	-	(183,824)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(136,899)	739,752	(786,677)	-	(183,824)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2023 £</i>
General fund	(81,788)	669,626	(735,993)	11,256	(136,899)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(81,788)	669,626	(735,993)	11,256	(136,899)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Reverse Rett

Notes to the accounts for the year ended 31 December 2024 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	2,415	-	-	2,415
Net current assets/(liabilities)	(186,239)	-	86,199	(100,040)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	(183,824)	-	86,199	(97,625)
	<hr/>	<hr/>	<hr/>	<hr/>

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	-	-	-	-
One to five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(1,668)	(90,070)
Adjustments for:		
Depreciation charge	1,207	1,625
Decrease/(increase) in debtors	(55,409)	68,914
Increase/(decrease) in creditors	75,542	(126,571)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	19,672	(146,102)
	<hr/>	<hr/>