

**THE ASSOCIATION FOR CLINICAL GENOMIC SCIENCE  
FORMERLY  
ASSOCIATION FOR CLINICAL GENETIC SCIENCE**

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**Registered Charity No. 1153826**

**WILKINS KENNEDY LLP  
Chartered Accountants  
Greytown House  
221/227 High Street  
Orpington  
Kent BR6 0NZ**

**THE ASSOCIATION FOR CLINICAL GENOMIC SCIENCE  
FORMERLY ASSOCIATION FOR CLINICAL GENETIC SCIENCE**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Trustees</b>	Mr D Cockburn Mr S McCullough Mr D McMullan
<b>Charity Registration Number</b>	1153826
<b>Key Management</b>	Dr D Cockburn Mr S McCullough Mr D McMullan
<b>Principal Office</b>	Leeds Genetics Laboratory St James' Hospital Leeds West Yorkshire LS9 7TF
<b>Banker</b>	HSBC Bank Plc 12 Victoria Street Nottingham NG1 2FF
<b>Independent Examiner</b>	C. Cooper FCCA Wilkins Kennedy LLP 221 – 227 High Street Orpington Kent BR6 0NZ

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**REPORT OF THE TRUSTEES**

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The Trustees present their report and accounts for the year ended 31 December 2016.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

***Objectives***

For the public benefit, the promotion, protection and preservation of good health, by any means deemed appropriate by the Trustees from time to time, including by:

- The promotion, encouragement and advancement of the study and practice of clinical genetic science.
- The advancement of education, research and innovation in clinical genetic science.
- The development and promotion of clinical standards in clinical genetic science.

***Membership***

Membership is open to professionals working within clinical genetic science in either a hospital or research environment. Organisations or companies whose work is associated with clinical genetic science may apply for associate membership of the Association. Membership of the ACGS also includes membership of the British Society for Genetic Medicine (BSGM).

***Review of the year***

The Association for Clinical Genetic Science (ACGS) was established in December 2012 from a merger of the Association for Clinical Cytogenetics and the Clinical Molecular Genetics Society with the vision of bringing together scientists working within genetics into one professional association. The merger actually took place from 1 January 2014 and the charity commenced to operate with effect from this date. The name of the association was changed to Association for Clinical Genomic Science following a vote at a Special Meeting of members held on 4th Nov 2016.

Dominic McMullan succeeded Ann Dalton as chair of the association in September 2016. The ACGS wishes to express thanks to Ann Dalton for her professional input and development of the ACGS during her period as Chair and Trustee.

The ACGS has been working with Genomics England, NHS England and the diagnostic community during a continued period of migration towards the application of genomic medicine in the NHS. The national projects to sequence 100,000 genomes and to reconfigure laboratory designations have been protracted and have dictated the activities of many ACGS members. But The ACGS continues to be committed to supporting these projects and to promoting the revolution in medical care which the ACGS believes will be realised once genomic medicine is fully adopted. Much of the work of the ACGS is towards finding and promoting central solutions to problems which are shared between laboratories, for example data sharing and harmonising variant interpretation. There is a steady demand for representation on bodies which aim to shape the development of the field.

The ACGS has worked with the BSGM to migrate the management of subscriptions, membership records and conference organisation to the Royal Society of Biology. This will bring many benefits, including reliable backup of services, online membership directory, and reduced input from ACGS executive committee members.

A number of subcommittees operate within the ACGS to promote its aims. Some of these activities are summarised below. The ACGS thanks the chairs and members of all these groups for their skill and time.

The Quality Subcommittee has continued its work to promote national standards. One important role is formulating and publishing best practice guidelines, and new guidelines have been published or revised in 2016 (Haemochromatosis, Lynch syndrome, Tumour guidelines, Next Generation sequencing, Sanger sequencing, NGS bioinformatics).

The Communications Subcommittee continues to develop the website and social media to keep members informed and promote the work of the ACGS. A promotional video was produced as part of its work to attract new members, especially from technical and bioinformatics disciplines.

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**REPORT OF THE TRUSTEES – continued**

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***Review of the year (continued)***

The principal activity for the Scientific and Technology Subcommittee was the annual scientific conference held in Birmingham on 4-5 July. This was very well received and is seen as important date in the calendar of members. The ACGS also assisted the BSGM with its own annual meeting (22 September), this year newly sponsoring a guest lecture.

The Workforce and Education Subcommittee has continued to be active in a number of areas. Including organising a technologist training event; assisting with FRCPath self-training groups; workforce review and updating guidance on registration.

***Statement on Public Benefit***

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

***Financial Review***

During the year the charity received income totalling £34,869 (2015: £47,428). The charity incurred expenses totalling £40,065 (2015: £39,185) resulting in a net deficit for the year of £5,196 (surplus 2015: £8,243).

The charity had assets totalling £137,699 at 31 December 2016 (2015: £142,895).

***Reserves Policy***

The Charity acknowledges the volatility of its levels of generated income and its trustees have committed to setting aside an unrestricted reserve of £50,000 (2015: £50,000) to mitigate against potential income fluctuation and to insure against unexpected losses for example cancelled events due to circumstances beyond our control. The level of the fund was set with the potential wind-down costs of the Charity in mind, should the charity ever be forced to consider closure. The current level of unrestricted reserves is £137,699 (2015: £142,895). The Trustees are reviewing the reserves policy on an annual basis.

***Investment policy***

Under the Constitution, the charity has the power to invest funds not immediately required for its own purposes, in any way the Trustees see fit. The organisation has historically operated with a positive cash balance to cover eventualities and unforeseen expenses. The banking facilities are reviewed on a regular basis.

***Risk Management***

The trustees are in the process of examining the major risks that the Charity faces and will establish systems so that the necessary steps can be taken to manage those risks. The Charity will formulate a Risk Register and this will be monitored and reviewed on an annual basis by the trustees. The trustees consider the following to be the principal risks that the charity faces:

- Failure or cancellation of large of ACGS-organised event. Mitigation by planning: experience of previous events; careful scheduling with regard to other events; modelling anticipated expenses and receipts.
- Failure of bank holding ACGS funds. Mitigation by spreading funds across accounts in separate banks. Although total funds on 31 December 2016 were held in a single bank and exceeded the FCSC protection limit, this has been rectified by opening an account at a second bank in January 2017 and subsequently distributing funds.

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**REPORT OF THE TRUSTEES – continued**

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***Plans for Future Years***

The ACGS seeks to consolidate its role representing the interests of its members and influencing development of the genomic science.

The Trustees and Executive Committee members are currently seeking to fill the post of Chair Elect with a suitable nominee.

The main current focus of ACGS is with regard to its continued commitment to supporting Genomics England with their 100,000 genomes and genetics laboratories reconfiguration projects and ancillary tasks. Continuing effort will be spent in influencing and informing these processes, and facilitating communication between member laboratories, so that their work may prosper and any disruption to services is minimised. We shall continue to work with the Genomics Implementation Unit, to influence the shape of genomic testing in England and in the whole UK.

Much of the work of the subcommittees will be along the lines of established and successful strategies.

A new logo is being commissioned to accompany the recently changed name of the association.

The ACGS will continue its work with BSGM and Royal Society of Biology (RSB) on the transition of management of subscriptions, membership records and conference organisation to the RSB.

The ACGS seeks to consolidate a secure financial position. A commercial accounting system is now in use providing easier management and increased efficiency, transparency and access to independent examiners and other Trustees. A new bank account has been opened for secure investment of the unrestricted reserve and other assets, with the benefit of a competitive rate of interest, and so improved the protection of funds under the Financial Services Compensation Scheme.

**Structure, Governance and Management**

***Constitution***

The Charity is an unincorporated entity, governed by a Constitution dated 14 December 2012, and amended on 25 June 2013. It was registered as a charity on 16 September 2013, registered charity number 1153826.

***Appointment and Recruitment of Trustees***

The charity shall be managed and administered by a committee comprising the officers and other members, elected in accordance with this Constitution. The officers shall be the trustees of the Charity and in this Constitution are together called 'the trustees'.

The charity shall have the following officers:

- a. Chair,
- b. Secretary,
- c. Treasurer
- d. Chair Elect.

A trustee must be a member of the charity.

The number of trustees shall be not less than three but (unless otherwise determined by resolution of the charity in general meeting) shall not be subject to any maximum.

The first trustees (officers) will be the Chair, Secretary and Treasurer and shall be those persons elected as trustees and officers at the meeting at which this Constitution is adopted. An additional trustee (Chair Elect) will be appointed.

A trustee may not appoint anyone to act on his or her behalf at meetings of the trustees.

The following Trustees have served during the year (Dr A Dalton resigned 1 December 2015):

Dr D Cockburn  
Mr S McCullough  
Mr D McMullan

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**REPORT OF THE TRUSTEES – continued**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees 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).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 other irregularities.

Approved by the Trustees and signed on their behalf:

**D Cockburn**  
**Trustee**

Date: 8 June 2017

**THE ASSOCIATION FOR CLINICAL GENOMIC SCIENCE  
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**INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE**

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I report on the accounts of the company for the year ended 31 December 2016 which are set out on pages 7 to 11.

**Respective responsibilities of the Management Committee and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's report**

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 or disclosures 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.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effect for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep 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 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C. Cooper (FCCA)  
For and on behalf of Wilkins Kennedy LLP  
Chartered Accountants  
Greytown House, 221/227 High Street  
Orpington, Kent, BR6 0NZ

Date: 23 June 2017



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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

<b>Income and Expenditure Account</b>		<b>Unrestricted funds</b>	
		<b>Total 2016</b>	<b>Total 2015</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
Investment income		113	82
Charitable activities:			
Training		345	705
Meetings and Conferences		34,411	46,641
<b>Total income</b>		<u>34,869</u>	<u>47,428</u>
<b>Expenditure on:</b>			
Charitable activities	<b>2</b>	<u>40,065</u>	<u>39,185</u>
<b>Total expenditure</b>		<u>40,065</u>	<u>39,185</u>
<b>Net movement in funds</b>		(5,196)	8,243
<b>Total funds brought forward</b>		<u>142,895</u>	<u>134,652</u>
<b>Total funds carried forward</b>		<u><u>137,699</u></u>	<u><u>142,895</u></u>

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities

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**BALANCE SHEET  
AS AT 31 DECEMBER 2016**

	<b>Note</b>	<b>2016</b>		<b>2015</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current Assets</b>					
Debtors – other debtors	<b>5</b>	4,476		23,037	
Cash at bank and in hand		136,720		125,662	
		<u>141,196</u>		<u>148,699</u>	
<b>Creditors:</b> amounts falling due within one year	<b>6</b>	<u>(3,497)</u>		<u>(5,804)</u>	
<b>Net Current Assets</b>			<u>137,699</u>		<u>142,895</u>
<b>Net Assets</b>			<u><b>137,699</b></u>		<u><b>142,895</b></u>
<b>Represented by:</b>					
Unrestricted funds			<u>137,699</u>		<u>142,895</u>
			<u><b>137,699</b></u>		<u><b>142,895</b></u>

The financial statements were approved and signed on 8 June 2017 on behalf of the Board by:

**D Cockburn**  
Trustee

**THE ASSOCIATION FOR CLINICAL GENOMIC SCIENCE  
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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

Association for Clinical Genetic Science is a registered charity constituted under a Trust Deed. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is included in full in the Statement of Financial Activities when receivable.

Income from Training, Meetings and Conferences is included in full in the Statement of Financial Activities when receivable.

**1.3 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Funds accounting**

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

**1.5 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.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**1.7 Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.8 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements or key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 CHARITABLE ACTIVITIES**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
BSGM Conference	-	511
Executive Committee	1,780	636
Communications Subcommittee	1,400	1,396
Quality Subcommittee	2,319	769
Scientific and Technical Subcommittee	992	902
Workforce Development Subcommittee	1,122	2,106
Heads of Department Meetings	-	30
Quality Workshops and Meetings	922	1,380
Scientific and Technical Meetings	19,393	22,248
Applying Genomics to Cancer meeting	395	-
External Representation	997	708
Variant workshop	5,847	-
Subscriptions to the Association of Clinical Scientists	1,160	-
Refund of subscriptions	277	-
Training	851	3,042
Travel Awards	500	500
Bank Charges	63	132
Governance	2,047	4,825
	<b>40,065</b>	<b>39,185</b>

**3 GOVERNANCE**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Independent examination	1,800	2,700
Legal and professional fees	247	2,125
	<b>2,047</b>	<b>4,825</b>

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**4 STAFF COSTS AND TRUSTEES' REMUNERATION**

There were no staff in the year (2015: nil).

None of the Trustees received any remuneration during the year (2015: Nil). During the year the charity had no related party transactions, (2015: £nil).

During the year the Trustees received reimbursed expenditure amounting to £2,047 (2015: £1,483), in relation to travel, subscriptions, subsistence, printing, postage and stationery.

**5 DEBTORS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other debtors	4,476	23,037
	<u>4,476</u>	<u>23,037</u>

**6 CREDITORS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	797	2,204
Accruals	2,700	3,600
	<u>3,497</u>	<u>5,804</u>

**7 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (2015: None).