THE ASSOCIATION FOR CLINICIAL GENOMIC SCIENCE

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity No. 1153826

AZETS AUDIT SERVICES
River House
1 Maidstone Road
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Kent DA14 5RH

THE ASSOCIATION FOR CLINICIAL GENOMIC SCIENCE

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THE ASSOCIATION FOR CLINICIAL GENOMIC SCIENCE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Prof R Taylor Mr J Short Mrs R Ellis Mr D Moore (Appointed 25 February 2025)
Charity Registration Number	1153826
Key Management	Prof R Taylor Mr J Short
Principal Office	St Georges Genomics Service St George's University Hospitals NHS FT Tooting London SW17 0RE
Banker	HSBC Bank Plc 12 Victoria Street Nottingham NG1 2FF
Independent Examiner	S. Holmes (FCA, DChA) Azets Audit Services River House 1 Maidstone Road Sidcup Kent DA14 5RH

REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended 31 December 2025.

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 updated for Bulletin 1.

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 Genomic 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 ACGS has spent considerable effort working with Genomics England, NHS England and the diagnostic community following a period of reconfiguration and subsequent instability of genomic medicine in England and continues to work to make the ongoing modifications work as best as can be achieved for the members and the patients they support. The ACGS continues to work inclusively with the devolved nations to provide a holistic supportive association for all members in the UK.

The ACGS has worked with the BSGM over consolidating the management of subscriptions, membership records and conference organisation by the Royal Society of Biology. This brings 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. The ACGS thanks the chairs and members of all these groups for their skill and time.

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 £56,556 (2024: £70,363). The charity incurred expenses totalling £82,023 (2024: £76,205) resulting in a net deficit for the year of £25,467 (2024: £5,842 deficit).

The charity had assets totalling £85,894 at 31 December 2025 (2024: £111,361).

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 (2024: £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 £85,894 (2024: £111,361). 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 the risk has been reduced by opening an account at a second bank and subsequently distributing funds.

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 association seeks to continue to support and help align genomic services across the UK.

The Trustees and Executive Committee members have recently appointed new members as leads of the various subcommittees that support the fundamentals of the ACGS. A new chair to replace Prof Taylor is still being sort.

The main current focus of ACGS is its continued commitment to supporting members be providing a collaborative forum to communicate, educate and inform. 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 NHS England and the Genomics 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.

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. Despite a reduced requirement to fund external activities and travel awards following the pandemic the ACGS wishes to promote face to face meetings and encourage direct communications. The association expects to fund further meetings, particularly the annual ACGS conference, and travel costs to encourage these direct learning opportunities.

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:

Ms R Ellis
Mr J Short
Prof R Taylor
Mr D Moore (Appointed 25 February 2025)

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES (cont)

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:



.....

J Short
Trustee

Date: 19/10/2026

THE ASSOCIATION FOR CLINICIAL GENOMIC SCIENCE

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S. Holmes (FCA, DChA)
For and on behalf of Azets Audit Services
River House, 1 Maidstone Road
Sidcup, Kent DA14 5RH

Date: 19 October 2026

THE ASSOCIATION FOR CLINICIAL GENOMIC SCIENCE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

Income and Expenditure Account	Notes	Unrestricted funds Total 2025	Total 2024
		£	£
Income from:			
Investment income		2,519	2,554
Charitable activities:			
Meetings and Conferences		53,247	54,719
Membership Subscriptions		790	13,090
Total income		56,556	70,363
Expenditure on:			
Charitable activities	**2**	82,023	76,205
Total expenditure		82,023	76,205
Net movement in funds		(25,467)	(5,842)
Total funds brought forward		111,361	117,203
Total funds carried forward		85,894	111,361

All transactions are derived from continuing activities.

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

THE ASSOCIATION FOR CLINICIAL GENOMIC SCIENCE

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
Current Assets					
Debtors – other debtors	**4**	9,992		4,492	
Prepayments		22,716		-	
Cash at bank and in hand		66,838		110,314	
		99,546		114,806	
Creditors: amounts falling due within one year	**5**	(3,652)		(3,445)	
Deferred income		(10,000)		-	
Net Current Assets			85,894		111,361
Net Assets			**85,894**		**111,361**
Represented by:					
Unrestricted funds			85,894		111,361
			85,894		**111,361**

The financial statements were approved and signed on 19/10/2026 on behalf of the Board by:

.....
J Short
Trustee

1. ACCOUNTING POLICIES

1.1 Basis of preparation

Association for Clinical Genomic 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 updated by Bulletin 1.

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 Income

All income is 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 Subscriptions, Training, Meetings and Conferences is included in full in the Statement of Financial Activities when receivable.

1.3 Expenditure

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.

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

	2025	2024
	£	£
Annual meeting	66,597	62,535
Other meeting costs	3,285	1,056
Executive Committee	1,711	2,819
Publicity	2,046	3,245
Travel award	438	278
Subscriptions	3,460	2,004
Bank charges	139	173
Governance – Independent examination	4,347	4,095
	82,023	76,205

3 STAFF COSTS AND TRUSTEES' REMUNERATION

There were no staff in the year (2024: nil).

None of the Trustees received any remuneration during the year (2024: Nil). During the year the charity had no related party transactions, (2024: £nil).

During the year the Trustees received reimbursed expenditure amounting to £5,164 (2024: £4,036) in relation to travel, subscription and subsistence.

4 DEBTORS

	2025	2024
	£	£
Other debtors	9,992	4,492
Prepayments	22,716	-
	32,708	4,492

5 CREDITORS

	2025	2024
	£	£
Accruals	3,652	3,445
Deferred income	10,000	-
	13,652	3,445

6 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2024: Nil).