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# INFLAMMATORY NEUROPATHIES UK
## (formerly Guillian-Barre & Associated Inflammatory Neuropathies (GAIN)

**CHARITY COMMISSION REGISTERED NO: 1154843 & SC039900**

## STATEMENT OF ACCOUNTS

**for the year ended**

**31st March 2026**

# INFLAMMATORY NEUROPATHIES UK

## Contents Page

## for the year ended 31st March 2026

**INDEX**


| | |
|---|---|
| Legal and Administrative Information | 1 |
| Trustees' Annual Report | 2 - 6 |
| Independent Examiner's Report | 7 - 8 |
| Statement of Financial Activities | 9 |
| Statement of Financial Position | 10 |
| Notes to the Accounts | 11 - 22 |

# INFLAMMATORY NEUROPATHIES UK

## Legal and Administrative Information

## for the year ended 31st March 2026

### Trustees

Carol Hooper - Chair
Sean Austin - Treasurer
Jenny Willison (resigned 4 October 2025)
Lee Raynor (resigned 4 October 2025)
Jatinder Paul
James Wilson
Stephanie Parker
Lora Barclay
Derren Sanders (appointed 16 October 2025)

### President Emeritus

Glennys Sanders MBE

### Patrons

Air Marshal Sir Ian Macfayden KCVO CB OBE FRAsS RAF Rtd
Professor Richard Hughes MD FRCP FMedSci

### Chief Executive Officer

Rich Collins

### Registered Office

3 Mill House
Carre Street
Sleaford
Lincolnshire
NG34 7TW

### Independent Examiner

H J Bright BA, FCA, CTA
Moore Thompson Limited
Bank House
Broad Street
Spalding
Lincolnshire
PE11 1TB

### Bankers

CAF Bank
25 King's Hill Avenue
West Malling
ME19 4JQ

# INFLAMMATORY NEUROPATHIES UK

## Trustees' Annual Report

## for the year ended 31st March 2026

The trustees of Inflammatory Neuropathies UK present their annual report for the year ended 31 March 2026 under the Charities Act 2011. The report has been prepared in accordance with Inflammatory Neuropathies UK's governing document and the Statement of Recommended Practice (SORP FRS 102) Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Our legal status and governance structure are explained in the 'Structure, governance and management' section of this report.

The Charity operated under the name Guillain-Barré and Associated Inflammatory Neuropathies (GAIN) until 1st May 2025, when the name changed to Inflammatory Neuropathies UK.

### Objectives and Activites

Policies and objectives

Inflammatory Neuropathies UK is the only UK charity which is completely dedicated to supporting people impacted by Guillain-Barré Syndrome (GBS), CIDP, MMN, and other Inflammatory Neuropathies.

We offer support (including emotional support), personal grants, local groups, online forums, and much more. We provide support alongside a community of people with lived experience, supporting people to help each other. We raise funds for research and even carry out some social research ourselves. We work right across the UK, also providing support to people in the Republic of Ireland if they ask for it.

We are here for people whether they have one of these conditions themselves, are supporting a friend or a family member, or are a medical professional.

We are Inflammatory Neuropathies UK, and we are IN this together.

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and in planning activities and strategy for the year ahead. The activities that we carry out to further our charitable purposes are for the public benefit.

Our objectives, as set out in our Constitution, are to relieve the needs of people impacted by Inflammatory Neuropathies, their families, and carers in particular but not exclusively by:

a. The provision of information, support, non-medical advice, and other assistance;

b. The promotion of research into the causes, prevention, and treatment of Inflammatory Neuropathies; and

c. Advancing the awareness of the public and of the medical professions concerning Inflammatory Neuropathies, their causes, impacts, prevention, and treatment.

### Achievements and performance

2025/2026 was another excellent year for Inflammatory Neuropathies UK. We have continued to grow and develop, and to reach and support more people. This wouldn't have been possible without our incredible staff, team, our amazing volunteers, and our dedicated Board of Trustees.

a. Supporting people impacted by the conditions.

People are always at the centre of everything that Inflammatory Neuropathies UK does, and that has been no different in 2025/26. Our Inflammatory Neuropathies Community leads everything we do, and we have continued to engage with and listen to people on a regular basis, to ensure our services and our support are what people want and need.

Following on from the significant strides forward we made last year, we continue to develop our core offer, and add new opportunities to the menu of services we provide and make available to our Community. We have further ensured that support is our primary focus, and are continuously improving how we respond to enquiries and offer support. Our person-centred approach, rather than a service-led model continues to evolve, and we have added in and emotional support service in 2025, as well as further developing inhouse provision, targeting support to individual needs on a bespoke basis, and reviewing and broadening our key services such as our Online and Local Get Togethers. The key aim of this continued improvement and development has been to reach more people and to improve the support they receive from us.

**Achievements and performance continued**

As a result of these changes and our different approaches, we have once again been able to support an increased number of people. In 2025/26 we directly supported 937 people, an increase of 57% from the previous year. We also monitor the number of activities that we undertake in support of people. In 25/26 this was 5,349, an increase of 63%.

Of the 937 people supported, 48 received peer support from one of our incredible volunteers, and 25 people received a Personal Grant, an increase of 67%, with a total spend of £24,941. In addition to these figures, we received the initial report from Rareminds with regard to our new Emotional Support Service up to the end of 2025. This saw an initial 9 people supported, through 62 sessions of support, with 100% highlighting positive outcomes.

We were also able to increase the number of people supported through our online groups, with 138 people attending throughout the year. These groups continue to be popular with regular attendees, people newly diagnosed, and those who want ad hoc connections and support when they need it. We added a new MMN group in February, providing an additional cohort of people with this support.

As always, there was a significant demand for in person support, and our Local Get Togethers were there to deliver it. We have been working hard with our volunteers and our community to recruit facilitators and to grow the number of groups provided. In 2025/26 we launched a new Essex Get Together, which has joined Lancashire and Cumbria, and Yorkshire as regular groups. We held one off Local Get Togethers in Birmingham and Edinburgh, but these did not continue past their initial meeting. As a result, we did not hit our growth target, but have successfully recruited more volunteers to this role, and are on target to grow the number of groups in 26/27.

During the year, our membership continued to grow, albeit at a lesser rate than last year. In 25/26 we ended the year with 1,826 members, an increase of around 2.3%.

One of our biggest strategic aims is to increase our reach and engagement. By reaching more people, we can support more people. We have strived to do this in a number of ways. Our social media presence has grown significantly with 15% more followers across all channels, a 31% increase in engagement, and an average of 80,000 impressions on social media per month. This has been a great success.

Our website has also seen significant growth, particularly following the launch of the new website under the Inflammatory Neuropathies UK branding. The website saw 70,091 user last year, and an increase of around 57.5%.

Our annual survey again demonstrated that the monthly newsletter was important to people. We sent out 12 newsletters in 25/26 to a steadily growing number of subscribers. On average this was around 1,950 people each month, and a total of over 23,000 people over the year. Newsletter emails are opened on average by 26.5% of people, meaning around 6,100 people were reached and interacted with one of our newsletters in 25/26.

We continue to improve our monitoring and reporting on impact, outcomes, and outputs. While there is still some way to go, we are now reporting monthly on a wider set of impact measures, which allow us to better understand what we deliver, and how we can make improvements. We have further developed and improved our Impact Report, and continue to undertake an annual survey of our community, to best understand what people want and need, as well as what they expect from the Charity. This and the metrics from our performance are used to improve what we do on a constant basis.

b. Trials and research

As a charity, we always want to support research, and in 2025/26, we were able to fund University of Oxford £25,000 to support a PhD student's research into antibody research.

This year we also supported 2 clinical trials, and around 5 research initiatives. We delivered a piece of research in collaboration with other organisations that led to two poster presentations with Inflammatory Neuropathies UK branding. We also responded to over 10 national and international consultations.

We worked with over 20 organisations on collaborative approaches, campaigns, and development opportunities.

**Achievements and performance continued**

c. Marketing and engagement

Every year, we undertake an annual survey with our Community, as part of an active listening and engagement program. We undertook our survey in early 2026, in order to better understand how we were performing, as well as finding out what people's expectations were of us.

Responses in 2026 were up on 2025, and we were able to gather some excellent information to help guide our work in the year ahead.

Key takeaways were:

- People thought we supported people well, and communicated effectively
- People thought we could improve our advocacy work, awareness raising, and research work
- People wanted better access to emotional and mental health support
- People wanted more opportunities to connect with others

Over 25/26 we were able to continue building on our awareness raising, marketing, and engagement. This focus has allowed us to significantly increase our reach and engagement, with social media and the website being the focus of this activity. This was driven from May by our rebranding exercise, which saw us rename and rebrand the organisation. The feedback of this exercise has been overwhelmingly positive, with the new name being well received, the new logo and branding being much loved, and comments around a more professional and inclusive brand being much appreciated.

Partnership and collaboration remain front and centre for the Charity, with continued work with colleagues worldwide, and across the sector in the UK. These links have helped with our influence and advocacy work, supported our reach and our impact, and helped us to better establish ourselves with both a national and global voice.

We continue to build better links with policy makers and decision makers within the various levels of UK Government, and beyond. This has led us to meetings within the Houses of Parliament and Lords, as well as in Holyrood. We continue to build on these links both home and abroad, in order to amplify the voices of our Community.

d. Raising funds

As with all charities, our fundraising is prone to fluctuations linked to our various income streams. This year, our overall income is up significantly. This is largely due to receiving a number of large legacies in the year. However, it should be noted that our overall donations are also up on the comparative figures of last year, showing good performance and defying trends seen elsewhere across the sector.

As noted below, we are working on places to ensure that all of these funds are effectively and efficiently utilised in accordance with our charitable aims, and the benefit of the community we serve.

e. Strategies for achieving objectives for the coming year

With our organisational strategy and financial strategy in place, we have been able to focus on both delivery and future development.

In 2025/26 we were able to:

- Improve Direct Support for People
- Grow our Core Offer
- Introduce the Emotional Support Service
- Improve Reach and Engagement
- Improve Information

The focus of our strategy over 2026/27 will be:

- Introduction of Local Champions
- Further development of the Local Get Togethers Network
- Facilitation of Social Research
- Improved Data Collection and Usage
- Improved Advocacy of our Community

## Financial review

a. Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Our finances for our year 2025/26

Our consolidated financial statements for the year are shown on pages 9 to 22. A summary of the financial results for the year is set out below.

Incoming resources

Total income for the year was £510,498 which showed a increase of £314,386. This was due to a increase in legacy donations.

Resources expended

This year has seen expenditure increase from £203,288 to £286,760 . This equates to an increase of around 41.1%.

If we look at income as a whole, we can see that our strategy to diversify our income has begun to take effect, with grants and research income added in the year. Our position with regard to donations and fundraising is fairly stable, with performance actually increasing in some key areas. This is against the trends seen with the majority of charities, and we are delighted that the generosity of the public has been so positive in 25/26.

Even with our financial strategy in place, the unpredictability of income means that it remains difficult to predict income and to plan accordingly. However, as with last year, careful budget planning, management and monitoring by our Financial Sub-Committee has delivered better financial performance than expected.

c. Investments and reserves policy

Our policy is to invest funds in the ongoing expansion of our work, but to retain sufficient levels of available reserves to enable us to continue our core strategic activities in the event of a significant downturn in our income. This considers risks associated with our income streams, our ongoing investment in delivering our strategies, the varying needs of our members, longer term cash flow projections, and other relevant business

We have identified sufficient levels of available reserves as being a minimum of 6 months of our planned expenditure. We recognise that there may be circumstances where reserve levels fall below this target range. However, if this was the case, there would be a clear action plan to restore them.

Our investment policy for these reserves is reviewed by the Board on an annual basis. Our objective is to seek to produce the best financial return within an acceptable level of risk for the bulk of the assets, referred to as the 'financial investments'. The Investment portfolio is invested to directly further the Charity's aims. The performance of our investments is kept under review.

We keep our funds with UK-based institutions with a strong credit rating, and we keep our policy under review in the light of changes to the financial climate. The Board of Trustees has reviewed the Inflammatory Neuropathies UK financial position and believes there are sufficient resources to manage any operational or financial risks.

As of 31 March 2026, our total funds to be carried over were £1,243,060 (2025/26: £992,579). Of this amount, £1,278,903 (2025/26: £1,002,521) represents the assets of the Charity, including the land and building that we own. Our policy is that we should have a minimum of 6 months' operating costs in reserve. This equates to approximately £169,000. We calculate free reserves totaling £918,864 as of March 2026 (2025/26: £709,059).

## Structure, governance and management

a. Constitution

The Charity was founded in 1985 and rebranded as a CIO in 2014. The Charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission in England and Wales - no 1154843 and the Office of the Scottish Regulator - no SCO39900.

Our constitution was updated following our name change in May 2025, and again with some minor changes to update wording in October 2025.

**Structure, governance and management continued**

b. Board of Trustees

Our governing body, the Board of Trustees (the Board), is responsible for the overall governance and work of the Charity.

Our trustees are volunteers and do not receive any remuneration for their services, but may claim reasonable expenses incurred through attending meetings or other duties. The Board meets monthly and is responsible for directing the affairs of the Charity, and ensuring that it is solvent, well run and delivers the charitable outcomes for the benefit of people impacted by GBS, CIDP, and related conditions. Trustees who served during the year are listed on page 1.

Trustees can be recruited from within the membership or from outside. The Trustees are elected by the membership at the Annual General Meeting. The full terms for Trustees can be found in our Constitution.

During the year Jenny Willison and Lee Raynor retired as Trustees having served their full terms. We would like to thank Jenny and Lee for their work with and support of the charity over their tenures.

c. Policies adopted for the induction and training of trustees

Potential trustees attend an interview to assess their suitability for the role. At this interview they are also told about the responsibilities of Trustees; the Constitution and other documentation; the financial situation; and existing strategy. Following interview, successful applicants meet the whole Board at the next available Board meeting as an observer. If the Board is satisfied and the applicant wishes to proceed, they will be invited to join and are co-opted until the next AGM at which time they may stand for election.

d. Organisational structure and decision making

The Board delegates operational planning and day-to-day management of the Charity to the Chief Executive, supported by the Charity's staff. This authority is delegated within approved limits. Staffing levels are four full-time staff.

e. Risk management

We have a comprehensive risk register which considers plans and strategies for mitigating risk. The register is reviewed throughout the year by the Chief Executive who updates the Board on the status of the key risks and issues, as well as any mitigations, as part of the regular reporting to each Board meeting.

**Trustees' responsibilities statement**

The Trustees are responsible for preparing the Trustees' 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 & Scotland 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 (FRS 102);
- make the judgements and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Memorandum of Association. 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.

This report was approved by the Trustees, on 3rd October 2026 and is signed on their behalf by:

Carol Hooper, Chair 

# Independent Examiner's Report to the Trustees of

# INFLAMMATORY NEUROPATHIES UK

## for the year ended 31st March 2026

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026 which are set out on pages 9 to 22.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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.

I 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 effective for reporting periods beginning on or after 1 January 2015.

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 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations, and section 130 of the 2011 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and 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.

## Independent Examiner's Report to the Trustees of

## INFLAMMATORY NEUROPATHIES UK

### for the year ended 31st March 2026

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

H J Bright

Heather Bright BA (Hons), FCA, CTA
Moore Thompson Limited
Chartered Accountants
Spalding

Date: 12.10.2026

## INFLAMMATORY NEUROPATHIES UK

### Statement of Financial Activities (Income and Expenditure Account)

### for the year ended 31st March 2026

| | Notes | 2026 Unrestricted funds £ | 2026 Total £ | 2025 Total £ |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | | 490,369 | 490,369 | 174,840 |
| Fundraising | | 1,333 | 1,333 | 3,843 |
| Other trading activities | | 5,004 | 5,004 | 3,979 |
| Investments | | 13,792 | 13,792 | 13,450 |
| **Total incoming resources** | 3 | 510,498 | 510,498 | 196,112 |
| **Expenditure on:** | | | | |
| Raising funds | | 4,253 | 4,253 | 6,266 |
| Charitable activities | 4 | 282,507 | 282,507 | 196,962 |
| **Total expended resources** | | 286,760 | 286,760 | 203,228 |
| **Net income before gains/(losses on investments)** | | 223,738 | 223,738 | (7,116) |
| Net gains / (losses) on investments | | 5,093 | 5,093 | 4,906 |
| Net gains / (losses) on investment properties | | 21,650 | 21,650 | - |
| **Net movement in funds** | | 250,481 | 250,481 | (2,210) |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | 14 | 992,579 | 992,579 | 994,789 |
| **Total funds carried forward** | 11 | 1,243,060 | 1,243,060 | 992,579 |

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

*The notes on pages 11 to 22 form part of these financial statements*

## INFLAMMATORY NEUROPATHIES UK

## Statement of Financial Position

## at 31st March 2026

| | Note | 2026 Total £ | 2025 Total £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 7 | 24,196 | 283,520 |
| Investment property | 8 | 300,000 | - |
| Investments | 8 | 121,672 | 116,579 |
| | | 445,868 | 400,099 |
| **Current assets** | | | |
| Debtors and prepayments | 9 | 7,291 | 21,983 |
| Cash at bank and in hand | | 825,744 | 580,439 |
| | | 833,035 | 602,422 |
| **Creditors:** | | | |
| Amounts falling due within one | 10 | (35,843) | (9,942) |
| **Net current assets** | | 797,192 | 592,480 |
| **Total assets less current liabilities** | | 1,243,060 | 992,579 |
| **Net Assets** | | 1,243,060 | 992,579 |
| **Charity Funds** | 11 | | |
| Unrestricted | | 1,243,060 | 992,579 |
| | | 1,243,060 | 992,579 |
| | | - | - |

These financial statements were approved by the Trustees and are signed on their behalf by:

Carol Hooper
Chair

Date: 3rd October 2026

*Pages 11 to 22 form part of these financial statements*

## 1. General Information

Inflammatory Neuropathies UK is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is 3 Mill House, Carre Street, Sleaford, Lincolnshire, NG34 7TW.

## Accounting Policies

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with item recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Inflammatory Neuropathies UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees deemed that the Charity can meet its commitments and liabilities and can continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income from trading activities and fundraising is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is 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 institution with whom the funds are deposited.

**Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|---|---|
| Freehold property (excluding land) | - Straight line over 50 years |
| Property fixtures and fittings | - Straight line over 10 years |
| Office equipment | - 25% straight line |
| Computer equipment | - 25% straight line |

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**2.7 Investments Properties**

Investment properites are measured at fair value at each reporting date with changes in fair value recognised in "net gains / (losses) on investment properties" in the Statement of Financial Activities.

**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

Cash at bank and 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.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.
Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.11 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.

**2.12 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.13 Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3 Analysis of income**

| 2026 | Unrestricted Funds | Restricted Funds | Endowment Funds | 2026 Total | 2025 Total |
|---|---|---|---|---|---|
| **Donations and Legacies** | £ | £ | £ | £ | £ |
| Donations | 132,990 | - | - | 132,990 | 157,980 |
| Grants | 5,000 | - | - | 5,000 | - |
| Legacies | 352,379 | - | - | 352,379 | 16,860 |
| | 490,369 | - | - | 490,369 | 174,840 |
| **Fundraising** | | | | | |
| Fundraising | 1,333 | - | - | 1,333 | 3,843 |
| | 1,333 | - | - | 1,333 | 3,843 |
| **Other Trading Activities** | | | | | |
| Research | 2,000 | - | - | 2,000 | - |
| Sales of cards and goods | 3,004 | - | - | 3,004 | 3,979 |
| | 5,004 | - | - | 5,004 | 3,979 |
| **Investment Income** | | | | | |
| Interest income | 13,792 | - | - | 13,792 | 13,450 |
| | 13,792 | - | - | 13,792 | 13,450 |
| | 510,498 | - | - | 510,498 | 196,112 |

## 4. Analysis of Expenditure by activities

| | 2026 | | | | 2025 |
|---|---|---|---|---|---|
| | Activities Undertaken Directly £ | Grant Activities £ | Support Costs £ | Total £ | Total £ |
| Research and raising awareness | 36,814 | 49,941 | 195,752 | 282,507 | 196,962 |

| Analysis of Direct costs | Raising Awareness | 2026 Total | 2025 Total |
|---|---|---|---|
| Advertising & marketing costs | 16,884 | 16,884 | 16,503 |
| Project costs | 19,930 | 19,930 | - |
| | 36,814 | 36,814 | 16,503 |

| Analysis of support costs | Raising Awareness | 2026 Total | 2025 Total |
|---|---|---|---|
| Staff costs | 129,456 | 129,456 | 99,386 |
| Staff training and conferences | 3,708 | 3,708 | 1,453 |
| Staff agency costs | - | - | 9,270 |
| Depreciation | (17,711) | (17,711) | 13,774 |
| Recruitment | 345 | 345 | 329 |
| Water rates | 181 | 181 | (223) |
| Repairs | 8,880 | 8,880 | 786 |
| Miscellaneous | 2,208 | 2,208 | 831 |
| Licenses and subscriptions | 8,194 | 8,194 | 4,131 |
| Rent and service charge | 3,624 | 3,624 | 624 |
| Telephone and computer | 5,257 | 5,257 | 3,710 |
| Print and postage | 7,329 | 7,329 | 5,445 |
| Insurance | 2,121 | 2,121 | 1,925 |
| Equipment hire | 12,402 | 12,402 | 11,885 |
| Travel | 8,178 | 8,178 | 3,186 |
| Legal and professional | 13,405 | 13,405 | 4,270 |
| Bank charges | 128 | 128 | 187 |
| Accountancy | 3,540 | 3,540 | 2,826 |
| Office costs | 2,622 | 2,622 | 2,803 |
| Cleaning and waste disposal | 1,820 | 1,820 | 2,109 |
| Governance costs - trustees expenses reimbursed | 65 | 65 | 1,340 |
| | 195,752 | 195,752 | 170,047 |

| Analysis of Grants | Grants to Institutions | Grants to Individuals | 2026 Total | 2025 Total |
|---|---|---|---|---|
| Grants awarded | 25,000 | 24,941 | 49,941 | 10,412 |
| | 25,000 | 24,941 | 49,941 | 10,412 |

## 5. Staff Costs

| | 2026 £ | 2025 £ |
|---|---|---|
| Wages and salaries | 121,355 | 92,517 |
| Social security costs | 5,389 | 4,429 |
| Pension costs | 2,712 | 2,440 |
| | 129,456 | 99,386 |

| Average number of employees during the year | 2026 | 2025 |
|---|---|---|
| Management and administration | 3 | 3 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was 1 (2025 - 0)

Total remuneration including national insurance and pension contributions in respect to key management personnel totalled £71,870 (2025 - £61,142)

## 6. Trustees remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2025 - £nil).

During the year ended 31 March 2026, expensese totalling £65 were reimbursed or paid directy to the Trustees (2025 - £1,340) in respect to travel costs for meetings.

## 7. Tangible fixed assets

| | Freehold Property £ | Property Fixtures & Fittings £ | Office Equipment £ | Computer Equipment £ | Total £ |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| Brought f/wd at 1st Apr 2025 | 278,350 | 77,471 | 9,388 | 2,305 | 367,514 |
| Additions | - | - | - | 1,315 | 1,315 |
| Transfers to investment property | (278,350) | - | - | - | (278,350) |
| Carried f/wd at 31st Mar 2026 | - | 77,471 | 9,388 | 3,620 | 90,479 |
| **Depreciation** | | | | | |
| Brought f/wd at 1st Apr 2025 | 26,079 | 47,723 | 9,388 | 804 | 83,994 |
| Charge for the year | (26,079) | 7,747 | - | 621 | (17,711) |
| Transfers to investment property | - | - | - | - | - |
| Carried f/wd at 31st Mar 2026 | - | 55,470 | 9,388 | 1,425 | 66,283 |
| **Net book value** | | | | | |
| At 31st Mar 2026 | - | 22,001 | - | 2,195 | 24,196 |
| At 31st Mar 2025 | 252,271 | 29,748 | - | 1,501 | 283,520 |

## 8. Fixed asset investments

| | Investment Property | Unlisted Investments |
|---|---|---|
| | | £ |
| **Cost or valuation** | | |
| Brought f/wd at 1st Apr 2025 | - | 116,579 |
| Additions | 278,350 | - |
| Revaluations | 21,650 | 5,093 |
| Carried f/wd at 31st Mar 2026 | 300,000 | 121,672 |
| **Net book value** | | |
| At 31st Mar 2026 | 300,000 | 121,672 |
| At 31st Mar 2025 | - | 116,579 |

## 9. Debtors

| | 2026 Total | 2025 Total |
|---|---|---|
| | £ | £ |
| Other debtors | 13 | 886 |
| Prepayments and accrued income | 7,278 | 21,097 |
| | 7,291 | 21,983 |

## 10. Creditors: falling due within one year

| | 2026 Total | 2025 Total |
|---|---|---|
| | £ | £ |
| Trade creditors | 4,160 | 3,047 |
| Other creditors | 705 | 509 |
| Other taxation and social security | 4,546 | 2,950 |
| Accruals and deferred income | 26,432 | 3,436 |
| | 35,843 | 9,942 |

## 11. Funds

**2026**

| | At 1 Apr 2025 | Incoming Resources | Outgoing Resources | Transfers | At 31 Mar 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted funds** | | | | | |
| *Designated funds* | | | | | |
| Property fund | 252,271 | 21,650 | - | 26,079 | 300,000 |
| General fund | 740,308 | 515,591 | (286,760) | (26,079) | 943,060 |
| **Total funds** | 992,579 | 537,241 | (286,760) | - | 1,243,060 |

The funds are constituted as follows:

Designated funds:-
Property fund - this fund reflects the market value of the property held by Inflammatory Neuropathies UK.

| | 2026 Unrestricted Funds | 2026 Total | 2025 Total |
|---|---|---|---|
| | £ | £ | £ |
| Tangible fixed assets | 24,196 | 24,196 | 283,520 |
| Fixed asset unlisted investments | 121,672 | 121,672 | 116,579 |
| Fixed asset investment property | 300,000 | 300,000 | - |
| Current assets | 833,035 | 833,035 | 602,422 |
| Creditors | (35,843) | (35,843) | (9,942) |
| | 1,243,060 | 1,243,060 | 992,579 |

## 12. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,712 (2025 - £2,440). Contributions totalling £705 (2025 - £509) were payable to the fund at the balance sheet date and are included in creditors.

## 13. Related party transactions

Other than disclosed above or elsewhere in these financial statements, there were no other transactions with related parties requiring disclosure.

## 14. Lessee Commitments under operating leases

At 31st March 2026 the total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other operating leases which expire: | | |
| No later that 1 year | 18,112 | 9,472 |
| Later than 1 year and not later than 5 years | 21,960 | 17,032 |
| Later than 5 years | - | - |

## 15. Lessor Commitments under operating leases

At 31st March 2026 the total future minimum lease receipts under non-cancellable operating leases are as follows:

| | 2026<br>£ | 2025<br>£ |
|---|---|---|
| Other operating leases which expire: | | |
| No later that 1 year | 22,500 | - |
| Later than 1 year and not later than 5 years | 43,125 | - |
| Later than 5 years | - | - |

*Pages 20 to 22 also form part of these financial statements*

*and show the comparative 2025 figures.*

## 16. *Fund comparatives*

***Statement of Financial Activities***

| | 2025 Unrestricted funds | 2025 Total |
|---|---|---|
| ***Income from:*** | £ | £ |
| *Donations and legacies* | *174,840* | *174,840* |
| *Fundraising* | *3,843* | *3,843* |
| *Other Trading activities* | *3,979* | *3,979* |
| *Investments* | *13,450* | *13,450* |
| ***Total incoming resources*** | *196,112* | *196,112* |
| ***Expenditure on:*** | | |
| *Raising Funds* | *6,266* | *6,266* |
| *Charitable Activities* | *196,962* | *196,962* |
| ***Total expended resources*** | *203,228* | *203,228* |
| ***Net gain / (losses) on investments*** | *4,906* | *4,906* |
| ***Net (expenditure) / income*** | ***(2,210)*** | ***(2,210)*** |
| ***Net movement in funds*** | *(2,210)* | *(2,210)* |
| ***Reconciliation of funds:*** | | |
| *Total funds brought forward* | *994,789* | *994,789* |
| ***Total funds carried forward*** | *992,579* | *992,579* |

***Analysis of income***

| | | Unrestricted Funds | 2025 Total |
|---|---|---|---|
| ***Donations and Legacies*** | £ | £ | £ |
| *Donations* | | *157,980* | *157,980* |
| *Legacies* | | *16,860* | *16,860* |
| | | *174,840* | *174,840* |
| ***Fundraising*** | | | |
| *Fundraising* | | *3,843* | *3,843* |
| | | *3,843* | *3,843* |
| ***Other Trading Activities*** | | | |
| *Sales of cards and goods* | | *3,979* | *3,979* |
| | | *3,979* | *3,979* |
| ***Investment Income*** | | | |
| *Investment income* | | *13,450* | *13,450* |
| | | *13,450* | *13,450* |
| | | *196,112* | *196,112* |

## 16. Fund comparatives (continued)

### Analysis of Expenditure by activities

| | Activities Undertaken Directly £ | Grant Activities £ | Support Costs £ | 2025 Total £ |
|---|---|---|---|---|
| Research and raising awareness | 16,503 | 10,412 | 170,047 | 196,962 |

| Analysis of Direct costs | Raising Awareness | 2025 Total |
|---|---|---|
| Newsletter costs | 16,503 | 16,503 |
| | 16,503 | 16,503 |

| Analysis of support costs | Raising Awareness | 2025 Total |
|---|---|---|
| Staff costs | 99,386 | 99,386 |
| Staff training and conferences | 1,453 | 1,453 |
| Depreciation | 13,774 | 13,774 |
| Recruitment | 329 | 329 |
| Water rates | (223) | (223) |
| Repairs | 786 | 786 |
| Staff agency costs | 9,270 | 9,270 |
| Miscellaneous | 831 | 831 |
| Licenses and subscriptions | 4,131 | 4,131 |
| Rent and service charge | 624 | 624 |
| Telephone and computer | 3,710 | 3,710 |
| Print and postage | 5,445 | 5,445 |
| Insurance | 1,925 | 1,925 |
| Equipment hire | 11,885 | 11,885 |
| Travel | 3,186 | 3,186 |
| Legal and professional | 4,270 | 4,270 |
| Bank charges | 187 | 187 |
| Independent examination | 2,826 | 2,826 |
| Office costs | 2,803 | 2,803 |
| Cleaning and waste disposal | 2,109 | 2,109 |
| Governance costs - trustees travel reimbursed | 1,340 | 1,340 |
| | 170,047 | 170,047 |

| Analysis of Grants | Grants to Institutions | Grants to Individuals | 2025 Total |
|---|---|---|---|
| Grants awarded | - | 10,412 | 10,412 |
| | - | 10,412 | 10,412 |
| | | | - |

## 16. Fund comparatives (continued)

| Funds 2025 | At 1 Apr 2024 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31 Mar 2025 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| Designated funds | | | | | |
| Property fund | 257,838 | - | - | (5,567) | 252,271 |
| General fund | 736,951 | 201,018 | (203,228) | 5,567 | 740,308 |
| **Total Unrestricted Funds** | 994,789 | 201,018 | (203,228) | - | 992,579 |

*The funds are constituted as follows:*

*Designated funds:-*
*Property fund - this fund reflects the net book value of the property held by GAIN.*

| | 2025 Unrestricted Funds £ | 2025 Total £ |
|---|---|---|
| Tangible fixed assets | 283,520 | 283,520 |
| Fixed asset investments | 116,579 | 116,579 |
| Current assets | 602,422 | 602,422 |
| Creditors | (9,942) | (9,942) |
| | 992,579 | 992,579 |
| | - | - |