Docusign Envelope ID: B2052E31-E9EA-80FE-832A-BA8A806D75F2

Charity number: 1184024

BRITISH INHERITED METABOLIC DISEASES GROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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BRITISH INHERITED METABOLIC DISEASES GROUP

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BRITISH INHERITED METABOLIC DISEASES GROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Dr J Davison, Chair F Adrees Dr M Barr R Barski (resigned 30 September 2025) Dr S Brothwell (resigned 30 September 2025) E Caller C Dawson Dr S Fang (appointed 9 October 2025) J Freestone Dr M Fullerton Dr N Guha T (HY) Wu Dr S Korenev Dr E McCarron M McSweeney E Morris B O'Reilly Dr G Pierre L Robertson Dr B Schwahn R Skeath K Redwood Dr N Cantley Dr A Lam Dr S Santra A Moe (appointed 19 March 2026) Dr L Hancox (appointed 19 March 2026)
Charity registered number	1184024
Principal office	Hewitsons Shakespeare House 42 Newmarket Road Cambridge CB5 8EP
Accountants	Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements for the British Inherited Metabolic Disease Group (the Charity) for the period 1 January 2025 – 31 December 2025. The Trustees confirm that the report and financial statements of the Charity comply with the current statutory requirements, the requirements of the CIO governing documentation and the provisions of the Statement of Recommended Practice (SORP), applicable to the Charities preparing their accounts in accordance with the financial reporting standards applicable in the UK and the Republic of Ireland (FRS102) (second edition of the Charities SORP (FRS 102) October 2019, effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the British Inherited Metabolic Disease Group (BIMDG) are to relieve persons suffering from inherited metabolic disease by advancing the education of persons involved in the care and treatment of such persons and to promote research into the treatment and diagnosis of inherited metabolic disease.

The Charity provides education through meetings and provision of relevant documentation such as meeting reports, care and investigative guidelines available on the website (www.bimdg.org.uk) and a twice yearly News Bulletin.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The 2025 AGM took place on the 16 June 2025 at the 2025 BIMDG annual symposium in Edinburgh.

An in-person workshop reviewing LSD Homecare was held on 4 October 2025 at Birmingham Children's Hospital to review current challenges and explore potential improvements within the homecare delivery model.

Education grants are available to help find any healthcare professional BIMDG member to attend relevant meetings or visiting a specialist centre to gain experience in their field.

BIMDG studentships are available to support students gain valuable experience in the area of inherited metabolic disease.

Trustee Changes

Current trainee reps stepped down due to completion of training (AGM 16 June 2025):

- Dr Shona Bothwell (Paeds Trainee Rep) - September 2025. Replaced with Sherry Fang. Ratified at committee meeting October 2025.
- Eamonn Mcarron (Adult Trainee Rep) - October 2025. Replaced with Dr Aye Myat Moe and Dr Laura Hancox. Ratified at committee meeting March 2026.

Confirmation of 2nd Term (Renewals at the AGM on 16 June 2025):

- Jennie Freestone (Scientist Trainee Rep)
- Teresa Wu (Scientist Rep)
- Dr Nishan Guha (Adult Clinician Rep)

New appointments:

- Eamonn Mcarron has taken on the role of Vice Chair. Ratified at committee meeting March 2026.

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Current Trustee List July 2026:

Chair	Dr James Davison
Deputy Chairperson	Dr Eamon McCarron
Secretary	Dr Donna Fullerton
Treasurer/Membership	Dr Marianne Barr
Dietitian Representative (Paeds)	Rachel Skeath
Dietitian Representative (Adult)	Louise Robertson
Nurses Representative (1)	Elizabeth Morris
Nurses Representative (2)	Melanie McSweeney
Psychologists Representative	Elizabeth Caller / Dr Katie Redwood
Adult Clinician Representative	Charlotte Dawson / Dr Nishan Guha
Pharmacists Representative	Faiza Adrees
Trainee Representative (Paeds)	Dr Sherry Fang
Trainee Representative (Adults)	Aye Myat Moe / Dr Laura Hancox
Trainee Representative (Scientific)	Jennie Freestone
Clinical Scientists Representative and MetBioNet Link	Teresa (Hoi Yee) Wu
Clinical Scientists Representative	Dr Amanda Lam
Paeds Clinicians Representative	Dr Sergei Korenev
Paeds Clinicians Representative	Dr Saikat Santra
Paeds Clinicians Representative	Dr Germaine Pierre
SSIEM Corresponding members	Dr Bernd Schwann
Webmaster	Dr Nathan Cantley
Lay Person Representative	Bernadette O'Reilly

FINANCIAL REVIEW

Total income during the year was £144,107 (2024: £169,129) which comprised income from donations of £500 (2024: £500), symposium income of £134,819 (2024: £157,125), membership income of £8,123 (2024: £10,749) and investment income of £665 (2024: £755).

Total expenditure for the year was £101,887 (2024: £176,921) of which £603 (2024: £2,100) related to grants payable, £97,134 (2024: £168,969) related to direct charitable expenditure, and £4,150 (2024: £5,852) to support costs.

Reserves Policy

The policy of the Charity is to ensure that positive reserves exist in an unrestricted fund to ensure that the objectives of the Charity can be satisfied.

The amount held in reserves by the Charity at the year end was £101,863 (2024: £59,643) which are unrestricted funds.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Constitution

British Inherited Metabolic Diseases Group is a registered charity, number 1184024, and is constituted under a constitution.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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 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 order of the members of the board of Trustees and signed on their behalf by:

James Davison

Dr J Davison
(Chair of Trustees)

Date: 10 September 2026

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH INHERITED METABOLIC DISEASES GROUP ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

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 Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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 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 2011 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.

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. 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.

Signed: Michael Hewett
Michael Hewett

Dated: 10 September 2026
FCA DChA

PEM
Accountants
Salisbury House Station Road
Cambridge
CB1 2LA

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BRITISH INHERITED METABOLIC DISEASES GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
INCOME FROM:				
Donations and legacies	2	**500**	**500**	500
Charitable activities	3	**142,942**	**142,942**	167,874
Investments	4	**665**	**665**	755
TOTAL INCOME		**144,107**	**144,107**	169,129
EXPENDITURE ON:				
Charitable activities	5	**101,887**	**101,887**	176,921
TOTAL EXPENDITURE		**101,887**	**101,887**	176,921
NET MOVEMENT IN FUNDS		**42,220**	**42,220**	(7,792)
RECONCILIATION OF FUNDS:				
Total funds brought forward		**59,643**	**59,643**	67,435
Net movement in funds		**42,220**	**42,220**	(7,792)
TOTAL FUNDS CARRIED FORWARD		**101,863**	**101,863**	59,643

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 15 form part of these financial statements.

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BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
CURRENT ASSETS					
Debtors	9	**199**		305	
Cash at bank and in hand		**105,149**		62,678	
		105,348		62,983	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	10	**(3,485)**		(3,340)	
NET CURRENT ASSETS			**101,863**		59,643
TOTAL NET ASSETS			**101,863**		59,643
CHARITY FUNDS					
Unrestricted funds	11		**101,863**		59,643
TOTAL FUNDS			**101,863**		59,643

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

James Davison

Dr J Davison
(Chair of Trustees)

Date: 10 September 2026

The notes on pages 8 to 15 form part of these financial statements.

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1. ACCOUNTING POLICIES

1.1 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

British Inherited Metabolic Diseases Group 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.

1.2 GOING CONCERN

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.

1.3 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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

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1. ACCOUNTING POLICIES (CONTINUED)

1.4 EXPENDITURE (CONTINUED)

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.

1.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 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.

1.7 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.

1.8 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.

1.9 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.

1.10 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.

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2. INCOME FROM DONATIONS

	Unrestricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Grants	500	**500**	500
TOTAL 2024 AS RESTATED	500	500	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Membership subscriptions	8,123	**8,123**	10,749
Symposium income	134,819	**134,819**	155,835
Workshops	-	**-**	1,290
	142,942	**142,942**	167,874

Comparative figures have been restated to present symposium income and expenditure on a gross basis. In the prior year, symposium income was offset against related expenditure and only the net cost of £10,149 was reported. Comparative income and expenditure have each been increased by £155,835. This reclassification has no effect on the reported net deficit, total funds or reserves.

4. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	665	**665**	755

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5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Medical education	97,134	603	4,150	**101,887**	176,921
TOTAL 2024 AS RESTATED	168,969	2,100	5,852	176,921	

ANALYSIS OF DIRECT COSTS

	Total funds 2025 £	Total funds 2024 £
Annual Conference	**97,134**	165,984
Workshop costs	**-**	2,985
	97,134	168,969

ANALYSIS OF SUPPORT COSTS

	Total funds 2025 £	Total funds 2024 £
IT, Software and website cost	**430**	2,352
Prizes	**300**	200
Independent Examination and accountancy (Governance)	**3,420**	3,300
	4,150	5,852

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6. ANALYSIS OF GRANTS

	Grants to Individuals 2025 £	Total funds 2025 £	Total funds 2024 £
Summer Studentships	-	**-**	1,600
Travel Grants	603	**603**	500
	603	**603**	2,100

7. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to a fee of £3,420 (2024 - £3,300) for the preparation of the financial statements and independent examination.

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £Nil).

During the year ended 31 December 2025, expenses incurred on behalf of the charity totalling £324 were reimbursed to 1 Trustee (2024 - £Nil) in respect of software costs.

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9. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Prepayments and accrued income	**199**	305

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	**3,485**	3,340

	2025 £	2024 £
DEFERRED INCOME		
Deferred income at 1 January 2025	**40**	25
Resources deferred during the year	**65**	40
Amounts released from previous periods	**(40)**	(25)
	65	40

Deferred income relates to membership subscriptions received in advance of the relevant period.

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11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
UNRESTRICTED FUNDS				
General Funds	**59,643**	**144,107**	**(101,887)**	**101,863**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2024 £	As restated Income £	As restated Expenditure £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS				
General Funds	67,435	169,129	(176,921)	59,643

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12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	105,348	**105,348**
Creditors due within one year	(3,485)	**(3,485)**
TOTAL	101,863	**101,863**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	62,983	62,983
Creditors due within one year	(3,340)	(3,340)
TOTAL	59,643	59,643

13. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025.