

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 2025

INFLAMMATORY NEUROPATHIES UK

Contents Page

for the year ended 31st March 2025

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 - 21

INFLAMMATORY NEUROPATHIES UK

Legal and Administrative Information

for the year ended 31st March 2025

Trustees

Carol Hooper - Chair
Paul Waine - Vice Chair (resigned 2 November 2024)
Sean Austin - Treasurer
Jenny Willison
Lee Raynor
Jatinder Paul
James Wilson (appointed 4 April 2024)
Stephanie Parker
Lora Barclay (appointed 21 November 2024)

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

Glennys Sanders House
Pride Parkway
Enterprise Park
Sleaford
Lincolnshire
NG34 8GL

Independent Examiner

H J Bright BA, FCA, CTA
Moore Thompson
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 2025

The trustees of Inflammatory Neuropathies UK present their annual report for the year ended 31 March 2025 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) during the period covered in this report.

Objectives and Activities

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, 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 persons suffering from Guillain-Barré syndrome and associated inflammatory neuropathies, their families, and carers in particular but not exclusively by:

- a. The provision of information, non-medical advice, and other assistance;
- b. The promotion of research into the causes, prevention, and treatment of Guillain-Barré syndrome and associated inflammatory neuropathies; and
- c. Advancing the awareness of the public and of the medical professions concerning Guillain-Barré syndrome and associated inflammatory neuropathies, their causes, prevention, and treatment.

Achievements and performance

a. Supporting people impacted by the conditions.

We believe that people should be at the very heart of everything that Inflammatory Neuropathies UK does, and we are so lucky to be surrounded and supported by an amazing and dedicated Inflammatory Neuropathies Community. Our Community leads what we do, and we regularly engage with and listen to people in order to determine our services and strategic approach.

We have continued the development of our core support offer, and our ways of working, embedding new approaches into existing structures. Support is, and always will be, at the forefront of what we do, but our approach is now based around discussion and insight to determine what the people who approach us really want and need from us. Asking 'how are you and what can we do' means we have moved to a more person-centred approach, rather than a service-led model. We still have services and options that people can access, but these are a menu of options which people can choose from, rather than a set of services that can be accessed or signposted to.

INFLAMMATORY NEUROPATHIES UK

Trustees' Annual Report

for the year ended 31st March 2025

Achievements and performance continued

This change of approach, and different ways of driving our reach and engagement, has seen us support significantly more people. In 2024/25 we supported 599 people directly, an increase of 214% from the previous year. Of these 599 people, 56 received peer support from one of our amazing and dedicated volunteers. This was an increase of 133%.

Our online groups continued to thrive with monthly GBS and CIDP groups supporting around 128 people. We see a real mix of regular attendees, new members, and those who are just seeking some input or reassurance. We always ensure that someone from the staff team is on the call to support, and if we can't answer a query, we will always seek the answer or someone who can and link back with a response.

In 2024/25, one of the biggest asks from our Community was about in person local groups. These local groups had reduced to just one by 2023/24, but we have been working with volunteers across the country to seek to set up new groups. Much time has been spent with volunteers and working on policies and procedures for groups, but we now have Local Get Togethers in Lancashire and Cumbria, and Yorkshire, with another four groups planned to begin in 2025/26.

The number of people requesting information to be sent out from us actually decreased in 2024/25. This was expected as we changed our model to a more person-centred approach, and worked with people to look at bespoke solutions, rather than just sending out printed documentation. However, we also saw a reduction in the number of Personal Grants that we gave out. In 2024/25 we gave out 19 Personal Grants totaling £10,901. This was a reduction of around 52% from 2023/24.

Grants were provided for a range of needs including supporting travel costs and providing equipment.

With the revitalisation of the Charity and our renewed approach to engagement, we saw a significant increase in interaction, especially in terms of numbers of people seeking formal links to the Charity. In 2024/25 we increased the number of Voting Members by 59, and Non-Voting Members by 140. This meant by the end of the financial year, we had 1786 total members, an increase of around 38%.

Engagement and reach has been considered our biggest obstacle, as we sought to reach and support more people impacted by Inflammatory Neuropathies. People told us that newsletters were important to them, so we introduced a new monthly newsletter to go alongside our quarterly newsletter. This change has been very well received, and we finished the year sending out 12 newsletters to around 1,700 people each month (that's around 20,000 newsletters). Emails are opened by over 50% of people, so we are reaching and engaging with people in this way around 10,000 times a year.

Our website numbers increased slightly (by around 2%) as we continued to share information online. The website has developed significantly in the last year, but we are aware that it needs a refresh, and a new website will be in place in 2025/26.

Our social media presence and engagement have continued to grow, especially with the employment of a Marketing Executive. Our Social Media followers across all platforms now number 5,719 and people engaged with us 16,936 times through our socials. Our reporting in 2023/24 was poor, so we have no real comparative data. These new figures will be used to benchmark going forward, but we know that these improvements are really helping our reach. Our main channel and our biggest audience is through our private Facebook group which continues to grow, and by year end had 4,186 users.

We have produced a new Impact Report to build on our first report from 23/24, which has been bolstered by both increased impact and better reporting. We report monthly on impact measures, and continue to capture both quantitative data as outlined above, alongside qualitative data from people who we have supported. We plan to increase this data capture over the coming years to better understand what works, and what we can do better.

b. Trials and research

This year, we continued to support clinical research through a further £20,000 grant for research into biomarkers, supporting better identification of treatment options.

INFLAMMATORY NEUROPATHIES UK

Trustees' Annual Report

for the year ended 31st March 2025

Achievements and performance continued

Within the 2024/25 year we also supported a number of clinical trials and research initiatives. We also worked on several research bids and responded to a variety of national and international consultations.

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

c. Marketing and engagement

At the start of 2025, we repeated our engagement and listening exercises with our Community, so that we could better understand how we were performing, but also what the expectation was of us. Whilst responses were down from the previous year, we were able to capture useful information and compare it against the previous year's survey to help guide what we do and to set our forthcoming strategy.

In September 2024 we were able to recruit an excellent Marketing Executive to the team. This allowed us to move away from using an external consultancy for our social media and marketing, to bringing it all in-house. This was not just a cost-effective move, but also one that has increased our ability to reach and engage with people. It also gave us internal resources to build new campaigns, update the website, and deliver a unified voice for the Charity.

We have continued to build on our partnership working, further building on the relationships we have with our sister organisations in the US and Europe, as well as linking in with the Canadian Foundation. These links have allowed us to share information and resources, link in with global studies, and even begin to create our own global systems and data capture.

We have built on our relationships with the Neurological Alliances, supporting the roll out of the 'My Neuro Survey' questionnaire, as well as supporting a number of initiatives and campaigns. We continue to link in with key infrastructure groups and partners across the Rare Disease and Community Sectors and are trusted partners with key bodies within the NHS and government. We are building relationships with pharmaceutical companies across the world as we work with more and varied organisations to seek ways to improve the lives of people impacted by Inflammatory Neuropathies.

Over the last year we have sought to develop greater links with policy makers and decision makers within the various levels of the UK Government. While it is still early days, we are seeking to develop a network of Inflammatory Neuropathies Champions within the Houses of Parliament, at Holyrood, in the Senedd, and at Stormont, as well as linking in with representatives at regional and local levels, and across the NHS.

d. Raising funds

As with all charities, our fundraising is prone to fluctuations linked to our various income streams. Whilst our overall income is down, we have seen an increase in fundraising and donations in 2024/25. The overall decrease is due to receiving large legacies in previous years.

e. Strategies for achieving objectives for the coming year

We are developing a new organisational strategy and financial strategy which will be launched in 2025/26.

The main focus of the strategy will be:

- Improved direct support for people
- Improved information
- Introduction of Local Champions
- Further development of the Local Get Togethers Network
- Introduction of Emotional Support
- Improved Reach and Engagement
- Facilitation of Social Research
- Improved Data Collection and Usage
- Improved Advocacy for our Community
- Cross Party Representation in Government

INFLAMMATORY NEUROPATHIES UK

Trustees' Annual Report

for the year ended 31st March 2025

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 2024/25

Our consolidated financial statements for the year are shown on pages 8 to 20. A summary of the financial results for the year is set out below.

Incoming resources

Total income for the year was £196,112 which showed a decrease of £107,794. This was due to a decrease in legacy donations.

Resources expended

This year has seen expenditure decrease from £216,979 to £197,031. This equates to a fall of 9.19 %

If we look at donations and fundraising, we can see that our financial performance has increased, with more people giving and raising funds for us in these areas. However, as with the previous financial year, our overall income is down as we did not receive legacies of equal value to previous years. This unpredictability means that our overall financial plans and predictions were negated. However, as we had reduced overall costs of the organisation, and some planned spends were delayed, the financial performance was better 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 must 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 2025, our funds total was £992,579 (2023/24: £994,789). Of this £283,520 (2023/24: £296,386) represents the assets of the Charity including the land and building. Our policy is that we should also have in reserve a minimum of 6 months' operating costs, which would amount to approx. £85,024. We calculate free reserves totaling £709,059 as of March 2025 (2023/24: £539,935).

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. We are listed as a Section 137 institution with the Charity Commission of Northern Ireland.

INFLAMMATORY NEUROPATHIES UK

Trustees' Annual Report

for the year ended 31st March 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.

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. If the Board is satisfied and the applicant wishes to proceed, they are asked to attend the next meeting as an observer. Successful applicants are then 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 three full-time.

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 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 4th October 2025. 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 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 21.

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.

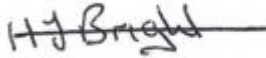
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 2025**

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.



.....

Heather Bright (FCA)
Moore Thompson
Chartered Accountants
Spalding

Date: 25 October 2025

INFLAMMATORY NEUROPATHIES UK

Statement of Financial Activities (Income and Expenditure Account) for the year ended 31st March 2025

Notes		2025		2024
		Unrestricted funds	Total	Total
		£	£	£
Income from:				
		154,984	154,984	267,744
		23,699	23,699	16,000
		3,979	3,979	5,491
		13,450	13,450	14,671
Total incoming resources	3	196,112	196,112	303,906
Expenditure on:				
		6,266	6,266	5,806
	4	196,962	196,962	211,173
Total expended resources		203,228	203,228	216,979
Net income before gains/(losses on investments)		(7,116)	(7,116)	86,927
Net gains / (losses) on investments		4,906	4,906	4,254
Net movement in funds		(2,210)	(2,210)	91,181
Reconciliation of funds:				
Total funds brought forward	14	994,789	994,789	903,608
Total funds carried forward	11	992,579	992,579	994,789

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 21 form part of these financial statements

INFLAMMATORY NEUROPATHIES UK

Statement of Financial Position

at 31st March 2025

	Note	2025 Total £	2024 Total £
Dixed assets			
Tangible assets	7	283,520	296,364
Investments	8	116,579	111,673
		<u>400,099</u>	<u>408,037</u>
Current assets			
Debtors and prepayments	9	21,983	7,735
Cash at bank and in hand		580,439	604,974
		<u>602,422</u>	<u>612,709</u>
Creditors:			
Amounts falling due within one	10	(9,942)	(25,957)
		<u>592,480</u>	<u>586,752</u>
Net current assets		<u>592,480</u>	<u>586,752</u>
Total assets less current liabilities		<u>992,579</u>	<u>994,789</u>
Net Assets		<u>992,579</u>	<u>994,789</u>
Charity Funds	11		
Unrestricted		992,579	994,789
		<u>992,579</u>	<u>994,789</u>

-

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

Carol Hooper
Chair



Date: 4th October 2025

Pages 11 to 21 form part of these financial statements

INFLAMMATORY NEUROPATHIES UK

Notes to the Financial Statements

for the year ended 31st March 2025

1. General Information

Inflammatory Neuropathies UK is a Charitable Incorporated Organisation Registered in England and Wales. The principal office address is Glennys Sanders House, Pride Parkway, Sleaford NG34 8GL.

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 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.

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

0. 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 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.

2.6 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

2.7 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.

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

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	2025				2024
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
<u>2025</u>	£	£	£	£	£
Donations and Legacies					
Donations	138,124	-	-	138,124	118,742
Legacies	16,860	-	-	16,860	149,002
	<u>154,984</u>	<u>-</u>	<u>-</u>	<u>154,984</u>	<u>267,744</u>
Fundraising					
Fundraising	23,699	-	-	23,699	16,000
	<u>23,699</u>	<u>-</u>	<u>-</u>	<u>23,699</u>	<u>16,000</u>
Other Trading Activities					
Sales of cards and goods	3,979	-	-	3,979	5,491
	<u>3,979</u>	<u>-</u>	<u>-</u>	<u>3,979</u>	<u>5,491</u>
Investment Income					
Investment income	13,450	-	-	13,450	14,671
	<u>13,450</u>	<u>-</u>	<u>-</u>	<u>13,450</u>	<u>14,671</u>
	<u>196,112</u>	<u>-</u>	<u>-</u>	<u>196,112</u>	<u>303,906</u>

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

4. Analysis of Expenditure by activities

	2025			2024
	Activities Undertaken Directly	Grant Activities	Support Costs	Total
	£	£	£	£
Research and raising awareness	16,503	10,412	170,047	211,173
Analysis of Direct costs			Raising Awareness	2025 Total
Newsletter costs			16,503	16,503
Project costs			-	-
			16,503	21,803
Analysis of support costs			Raising Awareness	2024 Total
Staff costs			99,386	99,580
Staff training and conferences			1,453	-
Depreciation			13,774	11,998
Recruitment			329	885
Water rates			(223)	435
Repairs			786	2,066
Staff agency costs			9,270	12,004
Miscellaneous			831	18
Licenses and subscriptions			4,131	13,252
Rent and service charge			624	-
Telephone and computer			3,710	4,692
Print and postage			5,445	4,927
Insurance			1,925	826
Equipment hire			11,885	13,552
Travel			3,186	138
Legal and professional			4,270	4,918
Bank charges			187	352
Accountancy			2,826	3,000
Office costs			2,803	1,762
Cleaning and waste disposal			2,109	1,055
Governance costs - trustees travel reimbursed			1,340	545
			170,047	176,005
Analysis of Grants		Grants to Institutions	Grants to Individuals	2025 Total
Grants awarded		-	10,412	10,412
		-	10,412	13,365

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

5. Staff Costs

	2025 £	2024 £
Wages and salaries	92,517	93,755
Social security costs	4,429	4,280
Pension costs	2,440	1,545
	<u>99,386</u>	<u>99,580</u>
Average number of employees during the year	2025	2024
Management and administration	<u>3</u>	<u>2</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was 0 (2024 - 1)

Total remuneration including national insurance and pension contributions in respect to key management personnel totalled £61,142 (2024 - £72,799)

6. Trustees remuneration and expenses

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

During the year ended 31 March 2025, expenses totalling £1,340 were reimbursed or paid directly to the Trustees (2024 - £545) 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 2024	278,350	77,471	9,388	1,375	366,584
Additions	-	-	-	930	930
Carried f/wd at 31st Mar 2025	<u>278,350</u>	<u>77,471</u>	<u>9,388</u>	<u>2,305</u>	<u>367,514</u>
Depreciation					
Brought f/wd at 1st Apr 2024	20,512	39,976	9,388	344	70,220
Charge for the year	5,567	7,747	-	460	13,774
Carried f/wd at 31st Mar 2025	<u>26,079</u>	<u>47,723</u>	<u>9,388</u>	<u>804</u>	<u>83,994</u>
Net book value					
At 31st Mar 2025	<u>252,271</u>	<u>29,748</u>	<u>-</u>	<u>1,501</u>	<u>283,520</u>
At 31st Mar 2024	<u>257,838</u>	<u>37,495</u>	<u>-</u>	<u>1,031</u>	<u>296,364</u>

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

8. Fixed asset investments

	Unlisted Investments £
Cost or valuation	
Brought f/wd at 1st Apr 2024	111,673
Revaluations	4,906
	<u>116,579</u>
Carried f/wd at 31st Mar 2025	
Net book value	
At 31st Mar 2025	<u>116,579</u>
At 31st Mar 2024	<u>111,673</u>

9. Debtors

	2025 Total £	2024 Total £
Other debtors	886	6,985
Prepayments and accrued income	21,097	750
	<u>21,983</u>	<u>7,735</u>

10. Creditors: falling due within one year

	2025 Total £	2024 Total £
Trade creditors	3,047	-
Other creditors	509	18
Other taxation and social security	2,950	1,523
Accruals and deferred income	3,436	4,416
Grants payable - institutional	-	20,000
	<u>9,942</u>	<u>25,957</u>

Grants payable relate to an ongoing University College London Research Project.

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

11. Funds
2025

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

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 £	Total £	2024 Total £
Tangible fixed assets	283,520	283,520	296,364
Fixed asset investments	116,579	116,579	111,673
Current assets	602,422	602,422	612,709
Creditors	(9,942)	(9,942)	(25,957)
	<u>992,579</u>	<u>992,579</u>	<u>994,789</u>
	-	-	-

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 £2,440 (2024 - £1,545). Contributions totalling £509 (2024 -£nil) 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. Commitments under operating leases

At 31st March 2025 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Other operating leases which expire:		
No later than 1 year	9,472	9,472
Later than 1 year and not later than 5 years	17,032	24,991
Later than 5 years	-	1,512

*Pages 19 to 21 also form part of these financial statements
and show the comparative 2024 figures.*

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

15. Fund comparatives

Statement of Financial Activities

	2024	2024
	Unrestricted	Total
	funds	
	£	£
Income from:		
Donations and legacies	267,744	267,744
Fundraising	16,000	16,000
Other Trading activities	5,491	5,491
Investments	14,671	14,671
Total incoming resources	303,906	303,906
Expenditure on:		
Raising Funds	5,806	5,806
Charitable Activities	211,173	211,173
Total expended resources	216,979	216,979
Net gain / (losses) on investments	4,254	4,254
Net (expenditure) / income	91,181	91,181
Net movement in funds	91,181	91,181
Reconciliation of funds:		
Total funds brought forward	903,608	903,608
Total funds carried forward	994,789	994,789

Analysis of income

	Unrestricted	2024
	Funds	Total
	£	£
Donations and Legacies		
Donations	118,742	118,742
Legacies	149,002	149,002
	267,744	267,744
Fundraising		
Fundraising	16,000	16,000
	16,000	16,000
Other Trading Activities		
Sales of cards and goods	5,491	5,491
	5,491	5,491
Investment Income		
Investment income	14,671	14,671
	14,671	14,671
	287,906	287,906

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

15. Fund comparatives (continued)

Analysis of Expenditure by activities

	Activities Undertaken Directly £	Grant Activities £	Support Costs £	2024 Total £
Research and raising awareness	21,803	13,365	176,005	211,173
Analysis of Direct costs			Raising Awareness	2024 Total
Newsletter costs			21,803	21,803
Project costs			-	-
			21,803	21,803
Analysis of support costs			Raising Awareness	2024 Total
Staff costs			99,580	99,580
Staff training and conferences			-	-
Depreciation			11,998	11,998
Recruitment			885	885
Water rates			435	435
Repairs			2,066	2,066
Staff agency costs			12,004	12,004
Miscellaneous			18	18
Licenses and subscriptions			13,252	13,252
Rent and service charge			-	-
Telephone and computer			4,692	4,692
Print and postage			4,927	4,927
Insurance			826	826
Equipment hire			13,552	13,552
Travel			138	138
Legal and professional			4,918	4,918
Bank charges			352	352
Independent examination			3,000	3,000
Office costs			1,762	1,762
Cleaning and waste disposal			1,055	1,055
Governance costs - trustees travel reimbursed			545	545
			176,005	176,005
Analysis of Grants		Grants to Institutions	Grants to Individuals	2024 Total
Grants awarded		(9,301)	22,666	13,365
		(9,301)	22,666	13,365

INFLAMMATORY NEUROPATHIES UK
Notes to the Financial Statements (continued)
for the year ended 31st March 2025

15. Fund comparatives (continued)

<u>Funds</u> <u>2024</u>	<u>At 1 Apr</u> <u>2023</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>Transfers</u> £	<u>At 31 Mar</u> <u>2024</u> £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
<i>Property fund</i>	306,987	-	-	(10,623)	296,364
<i>General fund</i>	596,621	308,160	(216,979)	10,623	698,425
<i>Total Unrestricted Funds</i>	903,608	308,160	(216,979)	-	994,789

The funds are constituted as follows:

Designated funds:-

Property fund - this fund reflects the net book value of the property held by GAIN.

	<i>Unrestricted</i> <i>Funds</i> £	<i>2024</i> <i>Total</i> £
<i>Tangible fixed assets</i>	296,364	296,364
<i>Fixed asset investments</i>	111,673	111,673
<i>Current assets</i>	612,709	612,709
<i>Creditors</i>	(25,957)	(25,957)
	994,789	994,789
	-	-