

THE BRITISH INHERITED METABOLIC DISEASE GROUP

England & Wales · Charity number 1184024

Details

Other names	BIMDG
Status	Registered
Legal form	CIO
Registered	2019-06-21
Register	View on the Charity Commission register

Contact

Address	Hewitsons Shakespeare House 42 Newmarket Road Cambridge CB5 8EP
Phone	02074059200
Email	james.davison@gosh.nhs.uk
Website	www.bimdg.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:3.1 TO RELIEVE, FOR THE BENEFIT OF THE PUBLIC, PERSONS SUFFERING FROM INHERITED METABOLIC DISEASE BY ADVANCING THE EDUCATION OF PROFESSIONALS INVOLVED IN THEIR DIAGNOSIS, CARE AND TREATMENT; AND3.2 TO PROMOTE, FOR THE BENEFIT OF THE PUBLIC, RESEARCH INTO THE TREATMENT OF INHERITED METABOLIC DISEASE.

Activities: To relieve, for the benefit of the public, persons suffering from inherited metabolic disease by advancing the education of professionals involved in their diagnosis, care and treatment; and To promote, for the benefit of the public, research into the treatment of inherited metabolic disease.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£13,294	£21,086	-	-
2023-12-31	£12,955	£9,445	-	-
2022-12-31	£13,754	£20,677	-	-
2021-12-31	£12,429	£6,082	-	-
2020-12-31	£21,450	£18,325	-	-

Trustees

Name	Role	Appointed
Dr James Edward Davison	Chair	2017-07-01
Bernadette Catherine O'Reilly		2019-10-03
Charlotte Helen Dawson		2020-11-12
Dr Amanda Lam		2024-06-11
Dr Bernd Schwahn		2023-10-12
Dr Donna Maria Fullerton		2018-07-01
Dr Eamon McCarron		2024-10-10
Dr Germaine Pierre		2023-10-12
Dr Katie Redwood		2023-10-12
Dr Marianne Barr		2018-07-01
Dr Nathan Cantley		2024-03-14
Dr Nishan Guha		2022-07-13
Dr Saikat Santra		2024-06-11
Dr Sergei Korenev		2021-06-24
Elizabeth Caller		2023-10-12
Elizabeth Morris		2022-07-13
Faiza Adrees		2020-11-12
Hoi Yee Wu		2021-10-14
Jennie Freestone		2022-07-13
Louise Victoria Robertson		2023-02-08
Melanie Jayne Mcsweeney		2022-07-14
Rachel Helen Skeath MSc		2017-07-01

THE BRITISH INHERITED METABOLIC DISEASE GROUP

England & Wales - Charity number 1184024

Accounts

BRITISH INHERITED METABOLIC DISEASES GROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BRITISH INHERITED METABOLIC DISEASES GROUP

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 14

BRITISH INHERITED METABOLIC DISEASES GROUP

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	Dr J Davison, Chair Miss F Adrees Dr M Barr Mr R Barski Dr S Brothwell Dr E Caller Dr C Dawson Ms J Freestone Dr M Fullerton Dr N Guha Ms T Hoi-Yee Dr S Korenev Ms M McSweeney Mrs E Morris Ms B O'Reilly Dr G Pierre Ms L Robertson Dr B Schwahn Ms R Skeath Dr K Redwood Dr N Cantley (appointed 14 March 2024) Dr A Lam (appointed 11 June 2024) Dr S Santra (appointed 11 June 2024) Dr E McCarron (appointed 10 October 2024)
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Charity registered number	1184024
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Principal office	Hewitsons Shakespeare House Cambridge CB5 8EP
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Accountants	Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
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BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

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 British Inherited Metabolic Disease Group (BIMDG) 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)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The main activities undertaken by the charity is to relieve persons suffering from inherited metabolic disease by advancing the education of persons involved in the care and treatment of such persons.

The charity has complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

a. Main achievements of the Charity

The 2024 AGM took place on the 10 June 2024 at the 2024 BIMDG annual symposium in Newport.

The website support provider changed in November 2024 which involved a complete re-write of the website. It is continually being updated and improved. The guidelines and protocols available on the website attract the most hits on the website. Both the adult and paediatric guidelines have been updated over the last year.

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.

BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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. 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 £59,643 (2023: £67,435) which are unrestricted funds.

Structure, governance and management

a. Constitution

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

b. 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.

c. Trustee Retirements 2024 - Term finished at the AGM on 10.06.24

- Roshni Vara (Vice Chair)
- Robert Barski (Treasurer)
- Alison Cozens (Paediatric Clinical Rep)

- Marianne Barr left as Clinical Scientist Rep to become Treasurer.

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, governance and management (CONTINUED)

d. Current Trustee Listing

Chair	Dr James Davison
Deputy Chairperson	Position Vacant
Secretary	Dr Donna Fullerton
Treasurer/Membership	Dr Marianne Barr
Dietitian Representative (Paeds)	Ms Rachel Skeath
Dietitian Representative (Adult)	Ms Louise Robertson
Nurses Representative (1)	Mrs Liz Morris
Nurses Representative (2)	Ms Mel McSweeney
Psychologists Representative	Dr Izzy Caller/Dr Katie Redwood
Adult Clinician Representative	Dr Charlotte Dawson/Dr Nishan Guha
Pharmacists Representative	Miss Faiza Adrees
Trainee Representative (Paeds)	Dr Shona Brothwell
Trainee Representative (Adults)	Dr Eamon McCarron
Trainee Representative (Scientific)	Ms Jennie Freestone
Clinical Scientists Representative	Ms Teresa 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 Schwahn
Webmaster	Dr Nathan Cantley / Dr Darren Powell

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 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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: 02 June 2025

BRITISH INHERITED METABOLIC DISEASES GROUP

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024.

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 Hewlett

Dated:
FCA DChA

Peters Elworthy & Moore
Chartered Accountants
Sailsbury House Station Road
Cambridge
CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:				
Charitable activities	3	12,539	12,539	12,253
Investments	4	755	755	702
TOTAL INCOME		13,294	13,294	12,955
EXPENDITURE ON:				
Charitable activities	5	21,086	21,086	9,445
TOTAL EXPENDITURE		21,086	21,086	9,445
NET MOVEMENT IN FUNDS		(7,792)	(7,792)	3,510
RECONCILIATION OF FUNDS:				
Total funds brought forward		67,435	67,435	63,925
Net movement in funds		(7,792)	(7,792)	3,510
TOTAL FUNDS CARRIED FORWARD		59,643	59,643	67,435

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

The notes on pages 9 to 14 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note		2024 £	2023 £
CURRENT ASSETS				
Debtors	9	305	1,100	
Cash at bank and in hand		62,678	69,540	
		<u>62,983</u>	<u>70,640</u>	
Creditors: amounts falling due within one year	10	(3,340)	(3,205)	
NET CURRENT ASSETS			59,643	67,435
TOTAL NET ASSETS			<u>59,643</u>	<u>67,435</u>
CHARITY FUNDS				
Unrestricted funds	11		59,643	67,435
TOTAL FUNDS			<u>59,643</u>	<u>67,435</u>

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: 02 June 2025

The notes on pages 9 to 14 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. GENERAL INFORMATION

British Inherited Metabolic Disease Group is a CIO registered in England and Wales.

2. 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 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.

2.2 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.

2.3 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. ACCOUNTING POLICIES (CONTINUED)**2.3 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.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

2.9 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Membership subscriptions	10,749	10,749	10,453
Grants	500	500	1,800
Workshops	1,290	1,290	-
	<u>12,539</u>	<u>12,539</u>	<u>12,253</u>

4. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	755	755	702
	<u>755</u>	<u>755</u>	<u>702</u>

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Medical education	13,134	2,100	5,852	21,086	9,445
	<u>13,134</u>	<u>2,100</u>	<u>5,852</u>	<u>21,086</u>	<u>9,445</u>
TOTAL 2023	<u>2,614</u>	<u>1,600</u>	<u>5,231</u>	<u>9,445</u>	

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Total funds 2024 £	Total funds 2023 £
Annual Conference	10,149	2,614
Workshop costs	2,985	-
	13,134	2,614

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
IT, Software and website cost	2,352	1,776
Prizes	200	250
Sundry	-	25
Independent Examination and accountancy (Governance)	3,300	3,180
	5,852	5,231

6. ANALYSIS OF GRANTS

	Grants to Individuals 2024 £	Total funds 2024 £	Total funds 2023 £
Summer Studentships	1,600	1,600	1,600
Travel Grants	500	500	-
	2,100	2,100	1,600

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to a fee of £3,300 (2023 - £3,180) 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 (2023 - £NIL).

During the year, Trustee expenses of £155 have been incurred and reimbursed (2023 - £Nil).

9. DEBTORS

	2024	2023
	£	£
DUE WITHIN ONE YEAR		
Prepayments and accrued income	305	1,100
	<u>305</u>	<u>1,100</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	3,340	3,205
	<u>3,340</u>	<u>3,205</u>
DEFERRED INCOME		
Deferred income at 1 January 2024	25	170
Resources deferred during the year	40	25
Amounts released from previous periods	(25)	(170)
	<u>40</u>	<u>25</u>
	<u>40</u>	<u>25</u>

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

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS				
General Funds	<u>67,435</u>	<u>13,294</u>	<u>(21,086)</u>	<u>59,643</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS				
General Funds	<u>63,925</u>	<u>12,955</u>	<u>(9,445)</u>	<u>67,435</u>

12. 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 2024.

THE BRITISH INHERITED METABOLIC DISEASE GROUP

England & Wales - Charity number 1184024

Accounts

BRITISH INHERITED METABOLIC DISEASES GROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BRITISH INHERITED METABOLIC DISEASES GROUP

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
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Independent Examiner's Report	5
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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 2023**

Trustees	R Barski Dr M Fullerton Dr R Vara Dr G Toulson (resigned 12 October 2023) Dr J Davison Dr J Raiman (resigned 6 June 2023) Dr L Aitkenhead (resigned 6 June 2023) Dr M Barr R Skeath B O'Reilly C Dawson F Adrees A Cozens Dr S Korenev T Hoi-Yee L Robertson (appointed 8 February 2023) M McSweeney Dr S Brothwell Dr N Guha J Freeston E Morris G Pierre (appointed 12 October 2023) B Schwann (appointed 12 October 2023) K Redwood (appointed 12 October 2023) E Caller (appointed 12 October 2023) N Cantley (appointed 14 March 2024)
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Charity registered number	1184024
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Principal office	Hewitsons Shakespeare House Cambridge CB5 8EP
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Accountants	Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
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BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

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 British Inherited Metabolic Disease Group (BIMDG) 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)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The main activities undertaken by the charity is to relieve persons suffering from inherited metabolic disease by advancing the education of persons involved in the care and treatment of such persons.

The charity has complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

a. Main achievements of the Charity

The 2023 AGM took place on the 7th June 2023 at the 2023 BIMDG annual symposium in London.

The website is continually being updated and improved including access to a specific learning module for LSD specialist nurses. The guidelines and protocols available on the website attract most hits on the website.

Education grants are available to help fund 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.

There plans in 2024 for an initial workshop centred on newborn screening and how BIMDG professional's can support the expansion of newborn screening.

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

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.

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The amount held in reserves by the charity at the year end was £67,435 (2022: £63,925) which are unrestricted funds.

Structure, governance and management

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

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 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:

Robert Barski

R Barski
(Trustee)

Date: 17 June 2024

BRITISH INHERITED METABOLIC DISEASES GROUP

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023.

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 Hewlett

Dated: 19 June 2024
FCA DChA

Peters Elworthy & Moore
Chartered Accountants
Salsbury House Station Road
Cambridge
CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:				
Charitable activities	3	12,253	12,253	13,628
Investments		702	702	126
TOTAL INCOME		<u>12,955</u>	<u>12,955</u>	<u>13,754</u>
EXPENDITURE ON:				
Charitable activities	4	9,445	9,445	20,677
TOTAL EXPENDITURE		<u>9,445</u>	<u>9,445</u>	<u>20,677</u>
NET MOVEMENT IN FUNDS		<u>3,510</u>	<u>3,510</u>	<u>(6,923)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		63,925	63,925	70,848
Net movement in funds		3,510	3,510	(6,923)
TOTAL FUNDS CARRIED FORWARD		<u>67,435</u>	<u>67,435</u>	<u>63,925</u>

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

The notes on pages 8 to 13 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2023 £	2022 £	2022 £
CURRENT ASSETS					
Debtors	8	1,100		-	
Cash at bank and in hand		69,540		67,065	
		70,640		67,065	
Creditors: amounts falling due within one year	9	(3,205)		(3,140)	
NET CURRENT ASSETS			67,435		63,925
TOTAL NET ASSETS			67,435		63,925
CHARITY FUNDS					
Unrestricted funds	10		67,435		63,925
TOTAL FUNDS			67,435		63,925

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

Robert Barski

R Barski
(Trustee)

Date: 17 June 2024

The notes on pages 8 to 13 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. GENERAL INFORMATION

British Inherited Metabolic Disease Group is a CIO registered in England and Wales.

2. 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 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.

2.2 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.

2.3 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. ACCOUNTING POLICIES (CONTINUED)**2.3 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.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

2.9 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership subscriptions	10,453	10,453	9,778
Grants	1,800	1,800	3,850
	<u>12,253</u>	<u>12,253</u>	<u>13,628</u>

INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	702	702	126
	<u>702</u>	<u>702</u>	<u>126</u>

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Medical education	2,614	1,600	5,231	9,445	20,677
	<u>2,614</u>	<u>1,600</u>	<u>5,231</u>	<u>9,445</u>	<u>20,677</u>
TOTAL 2022	<u>-</u>	<u>15,585</u>	<u>5,092</u>	<u>20,677</u>	

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
IT, Software and website cost	1,776	1,578
Prizes	250	200
Other	25	-
Independent Examination and accountancy (Governance)	3,180	3,270
Sundry	-	44
	<u>5,231</u>	<u>5,092</u>

5. ANALYSIS OF GRANTS

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £	Total funds 2022 £
Summer Studentships	-	1,600	1,600	15,585
	<u>14,585</u>	<u>1,000</u>	<u>15,585</u>	
TOTAL 2022				

	2023 £	2022 £
GRANTS TO INSTITUTIONS		
North Bristol NHS Trust	-	12,985
Erndim	-	1,600
	<u>-</u>	<u>14,585</u>

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £3,180 (2022 - £3,300).

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Prepayments and accrued income	1,100	-
	1,100	-
	1,100	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	3,205	3,140
	3,205	3,140
	3,205	3,140
DEFERRED INCOME		
Deferred income at 1 January 2023	170	-
Resources deferred during the year	25	170
Amounts released from previous periods	(170)	-
	25	170
	25	170

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS				
General Funds	<u>63,925</u>	<u>12,955</u>	<u>(9,445)</u>	<u>67,435</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS				
General Funds	<u>70,848</u>	<u>13,754</u>	<u>(20,677)</u>	<u>63,925</u>

11. 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 2023.

THE BRITISH INHERITED METABOLIC DISEASE GROUP

England & Wales - Charity number 1184024

Accounts

BRITISH INHERITED METABOLIC DISEASES GROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

BRITISH INHERITED METABOLIC DISEASES GROUP

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

BRITISH INHERITED METABOLIC DISEASES GROUP

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	R Barski Dr E Murphy (resigned 8 June 2022) Dr M Fullerton Dr R Vara Dr G Toulson Dr J Davison Dr J Raiman Dr L Aitkenhead Dr M Barr R Skeath B O'Reilly C Dawson F Adrees A Cozens Dr S Korenev T Hoi-Yee A Bowron (resigned 8 June 2022) B McDonald (resigned 31 March 2022) L Robertson (appointed 8 February 2023) R Gould (resigned 30 June 2022) S Hulley (resigned 30 June 2022) S Forshaw- Hulme (resigned 30 June 2022) M McSweeney (appointed 14 July 2022) Dr S Brothwell (appointed 13 July 2022) Dr N Guha (appointed 13 July 2022) J Freeston (appointed 13 July 2022) E Morris (appointed 13 July 2022)
Charity registered number	1184024
Principal office	Hewitsons Shakespeare House Cambridge CB5 8EP
Accountants	Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

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 British Inherited Metabolic Disease Group (BIMDG) 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)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The main activities undertaken by the charity is to relieve persons suffering from inherited metabolic disease by advancing the education of persons involved in the care and treatment of such persons.

The charity has complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

a. Main achievements of the Charity

The 2022 AGM took place on the 9th June 2022 at the 2022 BIMDG annual symposium in Newcastle.

The website is continually being updated and improved. The guidelines and protocols available on the website attract most hits on the website.

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..

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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. 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 £63,925 (2021: £70,848) which are unrestricted funds.

Structure, governance and management

a. Constitution

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

b. 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 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:

Robert Barski

R Barski
(Trustee)

Date: 23 April 2023

James Davison

Dr J Davison
(Trustee)

15 April 2023

BRITISH INHERITED METABOLIC DISEASES GROUP

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022.

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 Hewlett

Dated:
ACA DChA

Peters Elworthy & Moore
Chartered Accountants
Salsbury House Station Road
Cambridge
CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:				
Charitable activities	3	13,628	13,628	12,423
Investments		126	126	6
TOTAL INCOME		<u>13,754</u>	<u>13,754</u>	<u>12,429</u>
EXPENDITURE ON:				
Charitable activities		20,677	20,677	6,082
TOTAL EXPENDITURE		<u>20,677</u>	<u>20,677</u>	<u>6,082</u>
NET MOVEMENT IN FUNDS		<u>(6,923)</u>	<u>(6,923)</u>	<u>6,347</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		70,848	70,848	64,501
Net movement in funds		(6,923)	(6,923)	6,347
TOTAL FUNDS CARRIED FORWARD		<u>63,925</u>	<u>63,925</u>	<u>70,848</u>

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

The notes on pages 8 to 13 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2022 £	2021 £	2021 £
CURRENT ASSETS					
Cash at bank and in hand		67,065		73,848	
		<u>67,065</u>		<u>73,848</u>	
Creditors: amounts falling due within one year	8	(3,140)		(3,000)	
		<u>63,925</u>		<u>70,848</u>	
NET CURRENT ASSETS			63,925		70,848
TOTAL NET ASSETS			63,925		70,848
CHARITY FUNDS					
Unrestricted funds	9	63,925		70,848	
		<u>63,925</u>		<u>70,848</u>	
TOTAL FUNDS			63,925		70,848

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

Robert Barski

James Davison

R Barski
(Trustee)

Dr J Davison
(Trustee)

Date: 23 April 2023

15 April 2023

The notes on pages 8 to 13 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. GENERAL INFORMATION

British Inherited Metabolic Disease Group is a CIO registered in England and Wales.

2. 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 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.

2.2 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.

2.3 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. ACCOUNTING POLICIES (CONTINUED)**2.3 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.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership subscriptions	9,778	9,778	9,423
Grants	3,850	3,850	3,000
	<u>13,628</u>	<u>13,628</u>	<u>12,423</u>

INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	126	126	6
	<u>126</u>	<u>126</u>	<u>6</u>

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Medical education	-	15,585	5,092	20,677	6,082
	<u>-</u>	<u>15,585</u>	<u>5,092</u>	<u>20,677</u>	<u>6,082</u>
TOTAL 2021	<u>1,600</u>	<u>-</u>	<u>4,482</u>	<u>6,082</u>	

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
IT, Software and website cost	1,578	1,382
Prizes	200	100
Independent Examination and accountancy (Governance)	3,270	3,000
Sundry	44	-
	<u>5,092</u>	<u>4,482</u>

5. ANALYSIS OF GRANTS

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £	Total funds 2021 £
Summer Studentships	14,585	1,000	15,585	-

	2022 £	2021 £
GRANTS TO INSTITUTIONS		
North Bristol NHS Trust	12,985	-
Erndim	1,600	-
	<u>14,585</u>	<u>-</u>

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £2,970 (2021 - £3,300).

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	3,140	3,000
	<hr/> <hr/>	<hr/> <hr/>
	2022	2021
	£	£
DEFERRED INCOME		
Deferred income at 1 January 2022	-	-
Resources deferred during the year	170	-
	<hr/> <hr/>	<hr/> <hr/>
	170	-

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS				
General Funds	<u>70,848</u>	<u>13,754</u>	<u>(20,677)</u>	<u>63,925</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS				
General Funds	<u>64,501</u>	<u>12,429</u>	<u>(6,082)</u>	<u>70,848</u>

10. 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 2022.

Peters Elworthy & Moore
Salisbury House
Station Road
Cambridge
CB1 2LA

Dear Sirs

British Inherited Metabolic Diseases Group

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 December 2022. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 7 October 2021, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Robert Barski

.....
Signed on behalf of the board of trustees

Date: 23 April 2023

THE BRITISH INHERITED METABOLIC DISEASE GROUP

England & Wales - Charity number 1184024

Accounts

BRITISH INHERITED METABOLIC DISEASES GROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

BRITISH INHERITED METABOLIC DISEASES GROUP

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

BRITISH INHERITED METABOLIC DISEASES GROUP

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

R Barski
Dr E Murphy
Dr M Fullerton
Dr R Vara
Dr G Toulson
Dr J Davison
Dr J Raiman
Dr L Aitkenhead
Dr M Barr
R Skeath
B O'Reilly
C Dawson
F Adrees
A Cozens
Dr S Korenev (appointed 24 June 2021)
T Hoi-Yee (appointed 14 October 2021)
A Bowron (resigned 30 June 2021)
B McDonald (resigned 31 March 2022)
R Gould (resigned 30 June 2022)
S Hulley (resigned 30 June 2022)
S Forshaw- Hulme (resigned 30 June 2022)

**Charity registered
number**

1184024

Principal office

Hewitsons
Shakespeare House
Cambridge
CB5 8EP

Accountants

Peters Elworthy & Moore
Chartered Accountants
Salisbury House
Station Road
Cambridge
CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

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 British Inherited Metabolic Disease Group (BIMDG) 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)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The main activities undertaken by the charity is to relieve persons suffering from inherited metabolic disease by advancing the education of persons involved in the care and treatment of such persons.

The charity has complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

a. Main achievements of the Charity

Due to the COVID pandemic the 2021 AGM took place virtually on the 24th June 2021 after the 2021 BIMDG annual symposium (also held virtually).

The website is continually being updated and improved. The guidelines and protocols available on the website attract most hits on the website.

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..

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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. 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 £70,848 (2020: £64,501) which are unrestricted funds.

Structure, governance and management

a. Constitution

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

b. 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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of Trustees' responsibilities

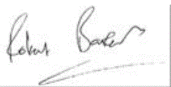
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 on 15 September 2022
and signed on their behalf by:



R Barski
(Trustee)



Dr J Davison
(Trustee)

BRITISH INHERITED METABOLIC DISEASES GROUP

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 2021.

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 Hewlett

Dated: 15 September 2022
ACA DChA

Peters Elworthy & Moore
Chartered Accountants
Sailsbury House Station Road
Cambridge
CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	-	-	1,000
Charitable activities	4	12,423	12,423	20,402
Investments	5	6	6	48
Total income		12,429	12,429	21,450
Expenditure on:				
Charitable activities	6	6,082	6,082	18,325
Total expenditure		6,082	6,082	18,325
Net movement in funds		6,347	6,347	3,125
Reconciliation of funds:				
Total funds brought forward	10	64,501	64,501	61,376
Net movement in funds	10	6,347	6,347	3,125
Total funds carried forward		70,848	70,848	64,501

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

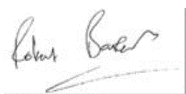
The notes on pages 8 to 13 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2021 £	2020 £	2020 £
Current assets					
Cash at bank and in hand		73,848		67,501	
		<u>73,848</u>		<u>67,501</u>	
Creditors: amounts falling due within one year	9	(3,000)		(3,000)	
Net current assets			70,848		64,501
Total assets less current liabilities			70,848		64,501
Net assets excluding pension asset			70,848		64,501
Total net assets			70,848		64,501
Charity funds					
Unrestricted funds	10		70,848		64,501
Total funds			70,848		64,501

The financial statements were approved and authorised for issue by the Trustees on 15 September 2022 and signed on their behalf by:



R Barski
(Trustee)



Dr J Davison
(Trustee)

The notes on pages 8 to 13 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. General information

British Inherited Metabolic Disease Group is a CIO registered in England and Wales.

2. 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 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.

2.2 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.

2.3 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.

All expenditure is inclusive of irrecoverable VAT.

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	-	1,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2020	1,000	1,000	
	<hr/> <hr/>	<hr/> <hr/>	

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Membership subscriptions	9,423	9,423	9,373
Grants	3,000	3,000	10,000
Workshops	-	-	1,029
	<u>12,423</u>	<u>12,423</u>	<u>20,402</u>

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	6	6	48
	<u>6</u>	<u>6</u>	<u>48</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Medical education	1,600	4,482	6,082	18,325
	<u>1,600</u>	<u>4,482</u>	<u>6,082</u>	<u>18,325</u>

Analysis of direct costs

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Total funds 2021 £	Total funds 2020 £
Annual Conference	1,600	9,454
Workshop costs	-	224
	<u>1,600</u>	<u>9,678</u>

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Legal & Professional	-	1,731
IT, Software and website cost	1,382	1,812
Prizes	100	-
Travel costs	-	257
Other	-	408
Committee meeting and travel costs (Governance)	-	156
Independent Examination and accountancy (Governance)	3,000	4,283
	<u>4,482</u>	<u>8,647</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,400 (2020 - £1,400), and accountancy fees of £1,600 (2020 - £1,600).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>3,000</u>	<u>3,000</u>

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds	<u>64,501</u>	<u>12,429</u>	<u>(6,082)</u>	<u>70,848</u>

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	<u>61,376</u>	<u>21,450</u>	<u>(18,325)</u>	<u>64,501</u>

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	73,848	73,848
Creditors due within one year	(3,000)	(3,000)
Total	<u>70,848</u>	<u>70,848</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	67,501	67,501
Creditors due within one year	(3,000)	(3,000)
Total	<u>64,501</u>	<u>64,501</u>

12. 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 2021.

British Inherited Metabolic Diseases Group
c/o Hewitsons
Shakespeare House
42 Newmarket Road
Cambridge
CB5 8EP

Peters Elworthy & Moore
Salisbury House
Station Road
Cambridge
CB1 2LA

Dear Sirs

British Inherited Metabolic Disease Group

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 December 2021. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2021 audited.
- 3 We have fulfilled our responsibilities as Trustees as set out in the terms of your engagement letter dated 7 October 2021 under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

12 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

.....

Signed on behalf of the Trustees

Date:

THE BRITISH INHERITED METABOLIC DISEASE GROUP

England & Wales - Charity number 1184024

Accounts

BRITISH INHERITED METABOLIC DISEASES GROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

BRITISH INHERITED METABOLIC DISEASES GROUP

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner's Report	5 - 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 15

BRITISH INHERITED METABOLIC DISEASES GROUP

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	R Barski Dr E Murphy Dr M Fullerton R Vara A Cozens B McDonald G Toulson A Bowron J Davison J Raiman L Aitkenhead M Barr R Skeath R Gould S Hulley S Forshaw-Hulme B O'Reilly C Dawson (appointed 12 November 2020) F Adrees (appointed 12 November 2020) S Adam (appointed 12 November 2020)
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Charity registered number	1184024
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Principal office	Hewitsons Shakespeare House Cambridge CB5 8EP
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Accountants	Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
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BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2020 to 31 December 2020.

Objectives and activities

a. Policies and objectives

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 British Inherited Metabolic Disease Group (BIMDG) 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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The main activities undertaken by the charity is to relieve persons suffering from inherited metabolic disease by advancing the education of persons involved in the care and treatment of such persons.

The charity has complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and performance

a. Main achievements of the Charity

The 2020 AGM did not take place because of the restrictions in place, as a result of the global pandemic caused by Covid-19. As a consequence the 2020 year saw a dramatic drop in income and expenditure.

The website is continually being updated and improved. The guidelines and protocols available on the website attract most hits on the website.

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.

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.

BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

b. 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 £64,501 (2019: £61,376) which are unrestricted funds.

Structure, governance and management

a. Constitution

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

b. 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:

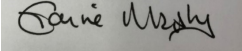
BRITISH INHERITED METABOLIC DISEASES GROUP

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

R Barski



Dr E Murphy



Date:

25/10/2021

BRITISH INHERITED METABOLIC DISEASES GROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020.

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.

BRITISH INHERITED METABOLIC DISEASES GROUP

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

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:

Dated:

Michael Hewett

ACA DChA

PETERS ELWORTHY & MOORE

Chartered Accountants

Salisbury House

Station Road

Cambridge

CB1 2LA

BRITISH INHERITED METABOLIC DISEASES GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	As restated Total funds 2019 £
INCOME FROM:				
Donations and legacies	3	1,000	1,000	-
Charitable activities	4	20,402	20,402	89,910
Investments	5	48	48	109
TOTAL INCOME		21,450	21,450	90,019
EXPENDITURE ON:				
Charitable activities		18,325	18,325	89,425
TOTAL EXPENDITURE		18,325	18,325	89,425
NET MOVEMENT IN FUNDS		3,125	3,125	594
RECONCILIATION OF FUNDS:				
Total funds brought forward		61,376	61,376	60,782
Net movement in funds		3,125	3,125	594
TOTAL FUNDS CARRIED FORWARD		64,501	64,501	61,376

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

The notes on pages 9 to 15 form part of these financial statements.

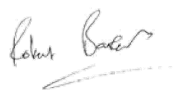
BRITISH INHERITED METABOLIC DISEASES GROUP

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

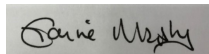
	Note	2020 £	2019 £
CURRENT ASSETS			
Debtors	10	-	1,731
Cash at bank and in hand		67,501	61,274
		<hr/> 67,501	<hr/> 63,005
Creditors: amounts falling due within one year	11	(3,000)	(1,629)
		<hr/> 64,501	<hr/> 61,376
NET CURRENT ASSETS		64,501	61,376
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 64,501	<hr/> 61,376
TOTAL NET ASSETS		<hr/> 64,501 <hr/>	<hr/> 61,376 <hr/>
CHARITY FUNDS			
Unrestricted funds	12	64,501	61,376
TOTAL FUNDS		<hr/> 64,501 <hr/>	<hr/> 61,376 <hr/>

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

R Barski



Dr E Murphy



Date:

25/10/21

The notes on pages 9 to 15 form part of these financial statements.

BRITISH INHERITED METABOLIC DISEASES GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. GENERAL INFORMATION

British Inherited Metabolic Disease Group is a CIO registered in England and Wales.

2. 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 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.

2.2 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.

2.3 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 an allocation support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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.

BRITISH INHERITED METABOLIC DISEASES GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (CONTINUED)

2.3 EXPENDITURE (CONTINUED)

All expenditure is inclusive of irrecoverable VAT.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	1,000	1,000	-

BRITISH INHERITED METABOLIC DISEASES GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Total funds 2020 £
Membership subscriptions	9,373	9,373
Grants	10,000	10,000
Annual Conference	-	-
Workshops	1,029	1,029
	<u>20,402</u>	<u>20,402</u>

	Unrestricted funds 2019 £	Total funds 2019 £
Membership subscriptions	8,741	8,741
Annual Conference	51,293	51,293
Workshops	29,876	29,876
	<u>89,910</u>	<u>89,910</u>

5. INVESTMENT INCOME

	Unrestricted funds 2020 £	Total funds 2020 £
Interest receivable	48	48
	<u>48</u>	<u>48</u>

	Unrestricted funds 2019 £	Total funds 2019 £
Interest receivable	109	109
	<u>109</u>	<u>109</u>

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. ANALYSIS OF GRANTS

	Grants to Individuals 2020 £	Total funds 2020 £
Summer studentships	-	-
	-	-
	Grants to Individuals 2019 £	Total funds 2019 £
Summer studentships	3,200	3,200
	3,200	3,200

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Medical education	9,678	8,647	18,325
	9,678	8,647	18,325
	Activities undertaken directly 2019 £	Grant funding of activities 2019 £	Support costs 2019 £
Medical education	77,206	3,200	9,019
	77,206	3,200	9,019
	77,206	3,200	9,019

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Total funds 2020 £	Total funds 2019 £
Annual conference	9,454	76,116
Bad debts	-	1,090
Workshop costs	224	-
	<u>9,678</u>	<u>77,206</u>

ANALYSIS OF SUPPORT COSTS

	Total funds 2020 £	Total funds 2019 £
Legal & professional	1,731	1,051
IT, software and website	1,812	2,476
Prizes	-	100
Travel costs	257	952
Other	408	-
Committee meeting and travel costs (Governance)	156	1,717
Independent Examination and accountancy (Governance)	4,283	2,723
	<u>8,647</u>	<u>9,019</u>

8. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £900 (2019 - £1,400), and accountancy fees of £1,600 (2019 - £1,323).

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred, directly or reimbursed, for travel costs (2019 - £832).

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. DEBTORS

	2020	2019
	£	£
Prepayments and accrued income	-	1,731
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	189
Accruals and deferred income	3,000	1,440
	<u> </u>	<u> </u>
	<u>3,000</u>	<u>1,629</u>

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	61,376	21,450	(18,325)	64,501
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 22 June 2019	Income	Expenditure	Balance at 31 December 2019
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	60,782	90,019	(89,425)	61,376
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BRITISH INHERITED METABOLIC DISEASES GROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	67,501	67,501
Creditors due within one year	(3,000)	(3,000)
TOTAL	<u>64,501</u>	<u>64,501</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	63,005	63,005
Creditors due within one year	(1,629)	(1,629)
TOTAL	<u>61,376</u>	<u>61,376</u>

14. 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 2020.