Charity registration number 272100 (England and Wales)

Charity registration number SCO10951 (Scotland)

THE BRITTLE BONE SOCIETY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE BRITTLE BONE SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elaine Healey John Phillips Robert Gordon Prof N Bishop Yvonne Grant Angie Stewart Prof M Smith Thines Ganeshamoorthy Dominic Hyams Elizabeth Oberle-Robertson
Chief executive officer	Patricia Osborne
Charity number (England and Wales)	272100
Charity number (Scotland)	SCO10951
Principal address	Grant Paterson House 30 Guthrie Street Dundee DD1 5BS
Independent examiner	BK Plus Limited 144 Nethergate Dundee DD1 4EB
Bankers	The Royal Bank of Scotland plc 3 High Street Dundee Scotland DD1 9LY

THE BRITTLE BONE SOCIETY

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THE BRITTLE BONE SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Reorganisation

The Trustees and members agreed to modernise the structure of the charity, whilst maintaining all the same objectives as stated below, and to move all activities into a limited company format. The new limited Company, Brittle Bone Society (BBS) , (Charity reference SC050854, Companies reference SC677346) was created and took over from the former trust format on 1st April, 2022. All activities, assets and liabilities were transferred over at that date and hence there is no income or expenditure to report in this period. The charity will be removed from the register once the final administration on the bank accounts are completed.

Objectives and activities

The objectives of The Brittle Bone Society (the "Charity") are to advance research into the causes, inheritance and management of Osteogenesis Imperfecta ("OI") and similar bone disorders. The Charity also provides advice, support and financial assistance to anyone affected by OI.

Our Aims are:

- To decrease the level of isolation felt by people living with OI
- Increase the level of independence of people living with OI
- To increase opportunities for individuals to take charge of their own health

Going Concern

The charitable trust is to be wound up and removed from the register once the final administration of the old bank accounts is complete.

Financial review

All financial transactions of the charity are reported in the new company format Brittle Bone Society (BBS), charity registration SC050854, company registration SC677346. The net assets of the charity as at 31st March, 2022 amounting to £618,588 were all transferred over to the company, and hence there is nothing to report in the charitable trust for the years to 31st March, 2023 to 31st March, 2025.

Structure, governance and management

As the Charity was active throughout the United Kingdom it is registered with both the Charity Commission and the Office of the Scottish Charity Regulator. It is unincorporated and governed by its constitution.

The charity altered its legal status on 1st April 2022 to Brittle Bone Society (BBS), a registered charity (SCO50854), supporting the OI community throughout the United Kingdom and in Ireland. It is a registered company limited by guarantee (SC677346).

The Trustees who served during the year and up to the date of signature of the financial statements were:

Elaine Healey
John Phillips
Robert Gordon
Prof N Bishop
Yvonne Grant
Angie Stewart
Prof M Smith
Thines Ganeshamoorthy
Dominic Hyams
Elizabeth Oberle-Robertson

Nominations for trustees can be made by any member of the charity and are are voted upon at the AGM. On election or adoption Trustees are supplied with the relevant publications from the Charity Commission and the Office of the Scottish Charity Regulator. The Charity supplies full job descriptions for Trustees and office bearers, copies of the constitution and other policy documents relevant to the governance of the Charity.

Trustees are encouraged to contact the appropriate regulator or, if necessary, other sources of information should they have any enquiries. Trustees are also required to sign a Declaration Form confirming that they are not in any way legally disqualified from serving.

The Trustees' report was approved by the Board of Trustees.

Elaine Healey

Elaine Healey
Trustee
Dated: 14 June 2025

THE BRITTLE BONE SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITTLE BONE SOCIETY

I report to the Trustees on my examination of the financial statements of The Brittle Bone Society (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Alison Wilson

Alison Wilson C A
BK Plus Limited
Chartered Certified Accountants
144 Nethergate
Dundee
DD1 4EB

Dated: 14 June 2025

THE BRITTLE BONE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

The Charity has not been active during the current or preceding year. It received no income and incurred no expenditure, and therefore made neither surplus nor deficit.

THE BRITTLE BONE SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Income funds					
Unrestricted funds			-		-
			-		-

The financial statements were approved by the Trustees on 14 June 2025

Elaine Healey

Elaine Healey
Trustee

1 Accounting policies

Charity information

The charity is registered charity in England, Wales and Scotland and is unincorporated. The address of the principal office is Grant Paterson House, 30 Guthrie Street, Dundee, DD1 5BS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

All operations of the charity have been transferred to the new limited company format, and the charitable trust is no longer active, and it will be wound up once all administration procedures have been settled.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Where necessary a transfer is made from unrestricted funds to restricted funds to compensate fully at restricted funds which would otherwise be in deficit at the accounting date.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations and legacies received for general purposes of the Charity are included as unrestricted funds. Donations and legacies for activities restricted by the terms of the donation are taken to restricted funds where these wishes are legally binding on the Trustees.

Grants are credited in the year to which they relate. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Investment income and bank interest is included in the year in which it is receivable. Non-monetary gifts and donated services and facilities are not incorporated into these financial statements. When received these amounts are disclosed as a note in the accounts.

1.5 Expenditure

All expenditure is included on an accruals basis. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. The allocation of expenditure follows the policies below:

Costs of generating voluntary income consist of the costs incurred in inducing others to make gifts to the Charity that are voluntary income.

Costs allocated to fundraising and trading are those costs incurred on non-charitable activities undertaken to generate funds for use by the Charity.

Costs of charitable activity comprise all the resources applied by the Charity in undertaking its work to meet its charitable objectives. Administration costs, which support the charitable activities, are allocated across the core activities to reflect the estimated staff time spent on each main area.

Governance costs are the costs associated with the governance arrangements of the Charity, which relate to the general running of the Charity as opposed to those costs associated with fundraising or charitable activities. They include the travel and subsistence costs of Trustees attending meetings.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

5 Employees

There were no employees during the year.

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

7 Related party transactions

In 2025 there were no transactions with related parties (2024: None).