Clinical Biochemistry Conferences

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2025

Registered Number: SC241956

CLINICAL BIOCHEMISTRY CONFERENCES (Company Limited by Guarantee)

CONTENTS

	Page
Reference and administrative details	**3**
Trustees' Report	**4**
Independent examiner's report	**7**
Statement of financial activities	**8**
Statement of financial position	**9**
Notes to the financial statements	**10**

CLINICAL BIOCHEMISTRY CONFERENCES (Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Dr I M Godber, Chair Mr B Nicholson, Treasurer Dr S J Glover
Charity Number	SC034004
Company Number	SC241956
Principal Address	c/o The Royal Society of Edinburgh 22-26 George Street Edinburgh EH2 2PQ
Company Secretary	Dr S Glover
Chair	Dr I M Godber
Independent Examiner	Michael Kyriakides 7 Forest Road Sutton Surrey SM3 9NT
Bankers	HSBC Bank Plc 281 Chiswick High Street Chiswick London W4 4HJ

The Trustees present their annual report together with the financial statements of Clinical Biochemistry Conferences ('the charity') for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the attached financial statements and comply with the Charity's Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102') effective for accounting periods commencing 1 January 2015 or later.

Structure, governance and management

a) CONSTITUTION

Clinical Biochemistry Conferences, which is a registered charity in Scotland, is constituted under a Memorandum of Association dated 27 November 2002. Its registered charity number is SC034004.

The charity is limited by guarantee and does not have share capital.

b) METHOD 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 Articles of Association.

The Trustees meet on an ad-hoc basis to consider issues. Day to day decisions in relation to the organisation and management of the Charity are contracted to a third party.

New Trustees are appointed by the Trustees with reference to the needs of the business and the particular attributes of the individuals under consideration. Induction and training of new Trustees is conducted by the Company Secretary.

The trustees who served during the year were;

Mr B Nicholson, Treasurer
Mrs K E Hayden (resigned 10 June 2026)
Dr S J Glover
Dr I M Godber (appointed 10 June 2026)

c) KEY MANAGEMENT PERSONNEL REMUNERATION

The trustees consider the board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis. All Trustees give their time freely and there was no Trustee remuneration or expenses paid in the year.

d) POLICIES AND OBJECTIVES

The objects of the Charity are to advance, spread and increase the knowledge, for the public benefit, of all aspects of the study of medicine concerned with clinical biochemistry and laboratory medicine and their diagnostic systems.

Achievements and performance

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 financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have reviewed all major risks to which the Charity is exposed and established systems to mitigate them. The Trustees have been aware of the Charity's dependence on the Trustees own time and energies, voluntarily donated.

Financial review

a) REVIEW OF ACTIVITIES

The net expenditure for the year was £250 (2024 - £250).

b) RESERVES POLICY

At 31 December 2025, reserves amounted to £-224 (2024 - £26).

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

c) PUBLIC BENEFIT

The trustees have given due consideration to the Charity Commission published guidance on the public benefit requirements. The Trust constitutes a public benefit entity as defined by FRS 102.

Plans for the future

a) FUTURE DEVELOPMENTS

There are no plans to change the strategies employed to carry out the objective of the charitable company.

Trustees' responsibilities statement

The Trustees (who are also directors of Clinical Biochemistry Conferences for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and the expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102');
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Trustees are responsible for keeping proper 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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'). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 24 September 2026 and signed on their behalf.

Mr B Nicholson
Trustee

CLINICAL BIOCHEMISTRY CONFERENCES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLINICAL BIOCHEMISTRY CONFERENCES

I report to the charity's trustees on my examination of the accounts of the charity for the year ended 31 December 2025, which are set out on pages 8-12.

This report is made solely to the charity's Trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 this report.

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the 2006 Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with regulation 11 of the 2006 Accounts Regulation. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express and audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or to prepare accounts which accord with the accounting records, and comply with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Kyriakides FCA

For and on behalf of
Michael K
Chartered Accountant
7 Forest Road
Sutton, Surrey, SM3 9NT

Date: 24 September 2026

CLINICAL BIOCHEMISTRY CONFERENCES

Registered Number SC241956

STATEMENT OF FINANCIAL POSITION

As at 31st December 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Income			
Donations and legacies		-	-
Total income		-	-
Expenditure			
Charitable activities		**250**	250
Total expenditure	**2**	**250**	250
Net movement in funds		**(250)**	(250)
Reconciliation of funds			
Total funds brought forward		**26**	276
Total funds carried forward	**6**	**(224)**	26

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

All funds within the current year and previous year relate to unrestricted funds.

The notes on pages 10 to 12 form part of these financial statements

CLINICAL BIOCHEMISTRY CONFERENCES

Registered Number SC241956

STATEMENT OF FINANCIAL POSITION

As at 31st December 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	**4**	**173**		423	
Cash at bank and in hand		**5**		5	
		178		428	
Creditors: amounts falling due within one year	**5**	**(402)**		(402)	
Net assets			**(224)**		26
Funds:					
Unrestricted funds	**6**		**(224)**		26
			(224)		26

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2025 and of its net expenditure for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 24 September 2026 and signed below on their behalf, by:

Mr B Nicholson, Trustee

The notes on pages 10 to 12 form part of these financial statements.

1 Accounting policies

1.1 General Information
Clinical Biochemistry Conferences is a private company limited by guarantee, and incorporated in the United Kingdom. The registered office and its principal place of the company is c/o The Royal Society of Edinburgh, 22-26 George Street, Edinburgh, EH2 2PQ. The registered number is SC241956. The company is a registered charity in Scotland, and its registered charity number is SC034004.

1.2 Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of recommended Practice applicable to charities preparing their financial statements in accordance with 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102') (effective 1 January 2015) (Charities SORP FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Clinical Biochemistry Conferences 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.

The financial statements are presented in sterling and rounded to the nearest pound.

1.3 Company status
The charitable company is incorporated as a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.4 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.

1.5 Income
Donations are recognised when the Charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred.

1.6 Expenditure
Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those incurred directly support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

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

1.8 Cash at bank and in hand
Cash is represented by deposits held with financial institutions repayable without penalty on notice of not more than 24 hours.

1.9 Financial Investments
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.

1.10 Assessment of 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.

1.11 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK Corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Analysis of resources expended by expenditure type

	Total 2025	**Total 2024**
	£	**£**
Charitable activities	**-**	-
Support costs	**250**	250
	250	250

3 Employees and Staff Costs

Number of employees, including trustees

The average head count of employees during the year was:	**2025**	2024
	Number	Number
Management	**3**	3
	3	3

None of the Trustees received any remuneration in respect of their services, nor reimbursement of expenses during the year. The aggregate remuneration to key management personnel for the year was £nil (2024 - £nil).

4 Debtors

	2025	2024
	£	£
Amounts owed by group undertakings – unrestricted funds	**423**	673

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals – unrestricted funds	**402**	402

6 Statement of funds

		Movement in funds			
	Balance at 1 January 2025	**Income**	**Expenditure**	**Transfers**	**Balance at 31 December 2025**
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
General funds	**26**	**-**	**(250)**	**-**	**(224)**

7 Related Party Transactions

The charity is a subsidiary of the Association for Laboratory Medicine ('ALM') by virtue of common control. All trustees of CBC are also directors of ALM.

During the year ALM paid expenses on behalf of CBC totalling £250 (2024 - £250) and repaid £250 (2024 - £250) in respect of the loan between ALM and the Charity. At 31 December 2025 £178 (2024 - £423) was due from ALM to the charity.