

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
BRITISH ASS. OF HEAD & NECK ONCOLOGISTS

Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Public benefit

- 1) Provide a platform for the promotion and communication of research and education to all staff groups working in head and neck cancer.
- 2) Provide funding for research and education through research and travel grant awards.
- 3) Encourage and promote diversity to all members of the head and neck cancer team and ensure we are meeting the needs of all patients with the disease.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The council has been seeking new opportunities to financially invest in projects that will serve our membership - this has included the proposed new National Audit. An increased travel Grant was awarded to enable a member to undertake a 12-month fellowship in reconstructive microsurgery and a substantial Research Grant was awarded.

FUTURE PLANS

A flourishing membership, successful annual conference and savings from reduced council meeting travel costs, has ensured BAHNO is financially very stable. We have increased the size of our annual conference by changing the venue and have strengthened our position and policy on equality and diversity. We are increasing the number of short term UK fellowships and are developing our offering to trainees and allied health professionals to improve membership in this sector.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
257199

Principal address
BAHNO Secretariat
PO Box 9238
Sturminster Newton
Dorset
DT10 9BR

Report of the Trustees
for the Year Ended 31 December 2023

Trustees

Mr C Hughes

Mr J O'Hara (resigned 19.5.2023)

Professor V Paleri

Mr S Winter

Professor A Schache

Mr D Hamilton (appointed 19.5.2023)

Independent Examiner

Ryan Cottington

Sandison Lang Limited

2 St Marys Road

Tonbridge

Kent

TN9 2LB

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr D Hamilton - Trustee

Independent examiner's report to the trustees of British Ass. of Head & Neck Oncologists

I report to the charity trustees on my examination of the accounts of British Ass. of Head & Neck Oncologists (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Ryan Cottington

Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

Date:

Statement of Financial Activities
for the Year Ended 31 December 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		55,172	59,217
Investment income	2	576	34
Total		55,748	59,251
EXPENDITURE ON			
Charitable activities			
Charitable activities		44,532	40,837
Other		1,867	3,287
Total		46,399	44,124
NET INCOME		9,349	15,127
RECONCILIATION OF FUNDS			
Total funds brought forward		106,590	91,463
TOTAL FUNDS CARRIED FORWARD		115,939	106,590

The notes form part of these financial statements

BRITISH ASS. OF HEAD & NECK ONCOLOGISTS

Balance Sheet
31 December 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	102	153
CURRENT ASSETS			
Stocks	6	800	800
Cash at bank		116,693	107,210
		<u>117,493</u>	<u>108,010</u>
CREDITORS			
Amounts falling due within one year	7	(1,656)	(1,573)
NET CURRENT ASSETS		<u>115,837</u>	<u>106,437</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,939	106,590
NET ASSETS		<u>115,939</u>	<u>106,590</u>
FUNDS	8		
Unrestricted funds		<u>115,939</u>	<u>106,590</u>
TOTAL FUNDS		<u>115,939</u>	<u>106,590</u>

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

.....
Mr D Hamilton - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	576	34

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	59,217
Investment income	34
Total	59,251
EXPENDITURE ON	
Charitable activities	
Charitable activities	40,837
Other	3,287
Total	44,124
NET INCOME	15,127
RECONCILIATION OF FUNDS	
Total funds brought forward	91,463

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

106,590

5. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2023 and
31 December 2023

967

DEPRECIATION

At 1 January 2023
Charge for year

814

51

At 31 December 2023

865

NET BOOK VALUE

At 31 December 2023

102

At 31 December 2022

153

6. STOCKS

2023

£

2022

£

Stock of medals

800

800

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>1,656</u>	<u>1,573</u>

8. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	106,590	9,349	115,939
	<u>106,590</u>	<u>9,349</u>	<u>115,939</u>
TOTAL FUNDS	<u>106,590</u>	<u>9,349</u>	<u>115,939</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	55,748	(46,399)	9,349
	<u>55,748</u>	<u>(46,399)</u>	<u>9,349</u>
TOTAL FUNDS	<u>55,748</u>	<u>(46,399)</u>	<u>9,349</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	91,463	15,127	106,590
	<u>91,463</u>	<u>15,127</u>	<u>106,590</u>
TOTAL FUNDS	<u>91,463</u>	<u>15,127</u>	<u>106,590</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,251	(44,124)	15,127
	<u>59,251</u>	<u>(44,124)</u>	<u>15,127</u>
TOTAL FUNDS	<u>59,251</u>	<u>(44,124)</u>	<u>15,127</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	91,463	24,476	115,939
	<u>91,463</u>	<u>24,476</u>	<u>115,939</u>
TOTAL FUNDS	<u>91,463</u>	<u>24,476</u>	<u>115,939</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,999	(90,523)	24,476
	<u>114,999</u>	<u>(90,523)</u>	<u>24,476</u>
TOTAL FUNDS	<u>114,999</u>	<u>(90,523)</u>	<u>24,476</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,688	37,767
Subscriptions	32,484	21,450
	<u>55,172</u>	<u>59,217</u>
Investment income		
Deposit account interest	576	34
	<u>55,748</u>	<u>59,251</u>
EXPENDITURE		
Charitable activities		
Salaries	11,836	11,088
Social security	74	154
Pensions	398	363
Subscriptions	1,959	2,128
Telephone	60	169
Postage and stationery	423	569
Medals expenses and engraving	1,069	530
Computer and website expenses	8,652	8,791
Research and travel awards	20,061	17,045
	<u>44,532</u>	<u>40,837</u>
Support costs		
Management		
Council meeting expenses	-	1,360
Finance		
Bank charges	15	42
Governance costs		
Accountancy	1,801	1,834
Carried forward	1,801	1,834

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023	2022
	£	£
Governance costs		
Brought forward	1,801	1,834
Depreciation of tangible fixed assets	51	51
	<u>1,852</u>	<u>1,885</u>
Total resources expended	<u>46,399</u>	<u>44,124</u>
Net income	<u><u>9,349</u></u>	<u><u>15,127</u></u>

This page does not form part of the statutory financial statements