RADIOLOGY AND ONCOLOGY CONGRESSES

England & Wales · Charity number 1087939

Details

Status	Registered
Legal form	Charitable company
Company number	04075344
Registered	2001-08-09
Register	View on the Charity Commission register

Contact

Address	Fairmount House 230 Tadcaster Road York YO24 1ES
Phone	01392670320

Activities

Objects: TO ADVANCE EDUCATION IN RADIOLOGY, ONCOLOGY AND RELATED SCIENCES PARTICULARLY BY THE PROVISION OF CONGRESSES PERTAINING TO THE RADIATION SCIENCES AS APPLIED TO MEDICINE AND THE DISSEMINATION FOR THE PUBLIC BENEFIT OF THE USEFUL RESULTS OF REPORTS OF RESEARCH ARISING FROM SUCH CONGRESSES.

Activities: To advance education in radiology, oncology and related sciences particuLarly by the provision of congresses pertaining to the radiation sciences as applied to medicine and the dissemination for the public benefit of the useful results of reports of research arising from such congresses.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

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Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£919,536	£888,975	£643,176	0
2023-09-30	£914,200	£820,732	£612,615	0
2022-09-30	£833,430	£654,083	£519,147	0
2021-09-30	£239,281	£301,634	-	-
2020-09-30	£54,260	£285,829	-	-

Trustees

Name	Role	Appointed
Ross George McGhee	Chair	2024-09-25
Claire Angus		2025-09-10
Dr Emma Elizabeth Hyde		2023-06-07
Dr Shahriar Islam		2025-06-04
Gill Collinson		2025-05-15
Prof. Stephen Anthony Peter O'Connor		2020-09-09
RICHARD EVANS		2020-09-09
Sarah O'Connell		2025-09-10
Shahbaz Mohammed Bhutta		2024-09-25
Stephen Frederick Keevil		2022-12-14
Thomas Andrew Welton		2023-09-20

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RADIOLOGY AND ONCOLOGY CONGRESSES

England & Wales - Charity number 1087939

Accounts

RADIOLOGY AND ONCOLOGY CONGRESSES

Registered Number: 04075344
Charity Number: 1087939

ANNUAL REPORT OF THE DIRECTORS and TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2024

RADIOLOGY AND ONCOLOGY CONGRESSES

Annual Report of the Directors and Trustees
Year ended 30 September 2024

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RADIOLOGY AND ONCOLOGY CONGRESSES
Annual Report of the Directors and Trustees
Year ended 30 September 2024

1.1 Reference and Administrative Details

Name:	Radiology and Oncology Congresses **(**sometimes abbreviated to ROC) Company Registration Number: 04075344. Charity Number: 1087939.
Principal Office:	Fairmount House, 230, Tadcaster Road, York, YO24 1ES
Registered Office:	Fairmount House, 230, Tadcaster Road, York, YO24 1ES
Auditor:	S&W Partners Audit Limited, Statutory Auditor, Chartered Accountants 45 Gresham Street, London, EC2V 7BG
Bankers:	Unity Trust Bank, Four Brindley Place, Birmingham, B1 2JB
Solicitors:	Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB
Members of the Company:	The British Institute of Radiology The College of Radiographers The Institute of Physics and Engineering in Medicine

Radiology and Oncology Congresses Board:

Board Members are both Directors of the Company and Trustees of the Charity.

Chairman	Ms P. Black (resigned 25 September 2024) Prof. K. Straughan (appointed 25 September 2024, resigned 18 March 2025)
Vice Chair	Ms F.J. Thow (resigned 9 February 2024) Mr R. McGhee (appointed 25 September 2024)
Hon. Treasurer	Dr C. J. Kotre (resigned 25 September 2024) Mr S. Bhutta (appointed 25 September 2024)
Directors	Mr R.M. Evans Dr E.E. Hyde, President of UKIO congress 2024 & 2025 Prof. S.F. Keevil Dr R.A. Malik (resigned 12 June 2024) Mr P.W. Morgan (resigned 15 November 2024) Prof. S.A.P.O'Connor Ms S.Purdy Mr T.A. Welton

Honorary Officers:

Marketing Support	Mr Richard Evans
Exhibition Support	Mrs Elizabeth Beckmann
Finance Officer	Mr John Turner

1.2 Structure, Governance and Management

1.2.1 Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on the 15 September 2000 and registered as a charity on the 9 August 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association. The current Memorandum and Articles of Association were adopted at the Company's AGM held on September 9th 2020.

1.2.2 Recruitment and Appointment of Board

General meetings of the company are either the Annual General Meeting (AGM) or an Extraordinary General Meeting (EGM). The Directors of the company are also Trustees of the charity. Each of the Members may appoint up to two Directors. Three Honorary Officers, being the Chair, Vice-Chair and Treasurer are elected by the members at either the AGM or an EGM for three year terms, and the President of the Congress from time to time is elected by the other Directors.

1.2.3 Trustee Induction and Training

All Trustees are familiar with the work of the charity and most have served as Trustees of the member organisations or related organisations.

The Trustees are made aware of their obligations, are directed to the Charity Commission website for further guidance and a ROC Handbook is provided. The Board regularly reviews whether any further training is required.

The Board continues to monitor the mix of skills provided by the Trustees and attempts to ensure the Board has a spread of appropriate skills.

1.2.4 Risk Management

The Board regularly reviews the risks to which the charity is exposed and listed below are the six highest identified risks, together with the steps being taken to mitigate those risks.

Relationship with, and commitment of, professional bodies involved in radiology and oncology - SCOR, BIR, IPEM, specialist societies etc. - promoting multi-professional meetings.

All Board members are aware of the importance of commitment and good working relationships between ROC, member organisations and other parties, and strive to maintain them. Where conflicts of interest exist they are dealt with transparently. A high emphasis is placed on working in partnership, recognising the contributions and perspectives of all concerned.

Promotion of multi-disciplinary Congresses and risk of competing events (multi-disciplinary in UK and abroad + specialist society meetings)

The promotion of multi-disciplinary Congresses is one of a number of fundamental Joint Objectives agreed by all ROC's member organisations. Board members are aware of the need to be aware of potentially competing events which might adversely impact on delegate/exhibitor numbers and keep such matters under strategic review.

Appropriateness and accuracy of content of Congress programmes

All aspects of Congress programmes are reviewed, prospectively and retrospectively, at regular Board meetings. Congress Presidents play a particularly important role in the development of the content of Congress programmes, with oversight by the Board.

Continued attractiveness and relevance of ROC events

Congress Presidents, who are appointed by the Board, are experts in their fields. They are supported by multidisciplinary colleagues with, collectively, a good understanding of the Continuing Professional Development needs of delegates. All concerned are strongly motivated to ensure the continued attractiveness and relevance of ROC events, in line with ROC's charitable object.

Complete failure/cancellation of an event
Preparations for events, including associated financial risks, are kept under continual review, augmented by minuted reports at ROC-E board meetings at 3-monthly intervals. We have contracted a professional conference organiser, whose day-to-day business is to ensure the success of events. The charity is further protected by an insurance policy against sudden cancellation of the event for outside circumstances other than a pandemic.

1.2.5 Organisational Structure
The Board meets at least twice a year and the primary responsibilities of the Board, the three Honorary Officers and the Executive Committee are set out in the Articles of Association. Board effectiveness is reviewed as part of an on-going process of review of all ROC and ROC-E operations.

The charity does not employ any management staff. Strategy decisions are discussed and approved by the Board of Trustees, and operational delivery is the responsibility of ROC Events Ltd, the wholly-owned subsidiary company, reporting to the Board of Trustees. The Board is supported by a qualified Finance Officer who provides financial and administrative support, who receives a modest payment, and the services of a Professional Conference Organising company. Company Secretarial responsibilities are undertaken by one of the members, IPEM, for which it is remunerated. None of the Board members is remunerated.

There are two Committees reporting to the Board. The UKIO Organising Committee - all members of the committee are volunteers. This committee advises the Board as to the scientific programme for the annual UK Imaging and Oncology Congress. There is also a Finance Committee chaired by the Treasurer which the Finance Officer and a representative of the Professional conference Organiser attend.

1.3 Objectives and Activities

The object of the Charity shall be to advance education in radiology, oncology and related sciences, particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine, and the dissemination for public benefit of the useful results of reports of research arising from such congresses.

The company brings together three of the main UK professional organisations involved in radiology, medical imaging and radiation oncology to organise an annual major combined event encompassing diagnostic and therapeutic use of imaging and radiation.

The main objective for 2023 - 2024 was to organise the UK Imaging and Oncology Congress (UKIO). The 2023 and 2022 congresses had been very well attended (after two consecutive years of holding an online only event) and the Trustees were cautiously optimistic that the 2024 event would prove to be equally successful.

Volunteers undertake most of the organising of the scientific planning of the congresses.

1.4 Public Benefit

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Commission in exercising their powers and planning the activities of the charity, including the guidance “Public Benefit: running a charity (PB2)”.

The company has charitable purposes, as set out in 1.3 above, which are for public benefit. They cover three of the descriptions of charitable purpose set out in the Charities Act 2011:

- The advancement of education;
- The advancement of health;
- The advancement of the arts, culture, heritage or science.

The Charity Commission has set out two key principles of public benefit:

There must be an identifiable benefit or benefits
The congress, which the charity organises as its main activity, advances the education and training of a range of persons involved in healthcare through lectures, debates and teaching sessions that not only relate to clinical practice but also include service delivery and standards. It also advances scientific knowledge in medicine and related areas. These two types of activities promote the advancement of education, health and science.

Benefits must be to the public, or section of the public
The main direct beneficiaries of the activities of the charity are healthcare professionals and researchers involved in the areas of medical imaging and treatment of cancer using radiation. The main professions involved include medical doctors, radiographers, medical physicists and industrialists. Underlying the entire operations of Radiology and Oncology Congresses is the belief that its activities are to the benefit of the public, and in particular to patients undergoing diagnostic or therapeutic radiological procedures.

The congress is open to all, with no preferential registration fees for members of particular societies or organisations. There are wide public benefits from improved healthcare resulting from the activities of the charity.

In 2023 ROC created a bursary scheme to enable a number of practitioners from countries on the United Nations list of least developed countries (UNCTAD) to attend. In 2023 we thus welcomed five participants from Liberia, Malawi, Nepal, and Uganda. A further ten bursaries were awarded in 2023 to individuals who unfortunately, for various logistical reasons (principally the time required to obtain visas) were unable to attend in 2023.We were very pleased to welcome eight of them in 2024, together with a further ten recipients of further awards made in 2024.

2024 saw the introduction of the “Pitch your Project” competition. From over 20 submissions, 6 were shortlisted for a live pitching session at the Congress which resulted in 4 projects being each granted £ 5,000 funding. The Winners submit periodic progress updates and will present the results of their research at the 2025 Congress.

Radiology and Oncology Congresses does not engage in any political activity.

1.5 Achievements and Performance

Radiology and Oncology Congresses (ROC) is a charitable company, registered with both the Charity Commission and Companies House. It is a private limited company incorporated by guarantee. Its aims and activities are encapsulated in its charitable object – *to advance education in radiology, oncology and related sciences particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine and the dissemination for the public benefit of the useful results of reports of research arising from such congresses.*

The congress took place at the ACC in Liverpool June 10th-12th with the theme “Vision and Values: Putting People First”.

The number of individuals registered for attending was 2,330, 29% higher than the 1,811 registered in 2023. 40% of congress delegates had not attended the event before.

The number of sessions on the main programme was 117, delivered by 250 speakers and there were 63 education on the stand sessions. 2024 saw the second year of the “research hub” where researchers could recruit participants from UKIO’s multi-professional attendance with 14 live projects. The Patient centred sessions were extremely successful and well attended.

The feedback on the 2024 congress was positive – 97% of delegates rated the venue as excellent or good; 91% thought it was about the right length and the excellent or good ratings for the pre-congress and onsite management were 94% and 96% respectively – all these scores are higher than for 2023. The catering arrangements were less well received by delegates but nevertheless showed a substantial improvement over 2023. All feedback is being assessed with a view to improving the delegate and exhibitor experience next year.

The Directors have for some time recognised that financial and workload pressures affect budgets and ability to attend educational events and been aware of the opportunities and challenges of aspects such as digitisation of educational provision. It is apparent is that there is still a strong demand for comprehensive “broad brush” flagship events such as UKIO and the networking opportunities it offers and the 2025 meeting will once again take place in Liverpool in June 2025.

1.6 Financial Review

1.6.1 Financial Activities

Total income for the year for the charity was £169,978 (2023: £28,560). Charitable expenditure incurred directly by the Charity totalled £27,598 (2023: £44,684). Direct operational and governance costs totalled £54,894 (2023: £31,474).

The Group figures for 2024 reflect the inclusion of the gross income and expenditure for the charity’s trading subsidiary, ROC Events Ltd, which runs the United Kingdom Imaging and Oncology Congress (UKIO) on behalf of the charity. The Congress’s generated a profit of £90K (2023: profit of £146K). The surplus has enabled the Charity to cover its charitable spending and direct operational and governance costs and contribute to an increase in Reserves of £ £31K.

With sustained profitability, the charity has been able to continue to make grants. The programme of bursaries to attendees from LDC (Lesser Developed Countries as defined by the UN) continued although sadly only 8 of the 10 bursaries granted in 2023 for attendance this year were taken up but we were happy to welcome a further 10 recipients of 2024 awards. Under the banner “Pitch your Project” four grants of £ 5K each were awarded for research, audit or service improvement projects. The Charity also funded the cost of publishing the 2024 congress papers. Work is on-going to identify further areas where the charity might better use its scientific meetings to engage with the broader public and encourage the development of young professionals within the sector.

1.6.2 Reserves

The group profit of £32,561 has caused the group reserves to increase to £643,176 as at 30 September 2024 (2023: £612,615). The Trustees have reviewed the Reserves Policy and believe it appropriate to hold reserves of at least £350,000 to provide working capital for the Group, as suitable venues need to be booked significantly in advance to ensure stability for the events organised by the charity. The long-term objective of the Trustees is for the Congress to cover its own costs and the operating expenses of the charity and use any surplus for bursaries and grants. The Trustees will review the strategic requirements of the scientific meetings in the coming years to build on the current outreach elements of the meetings and consider that the balance of free reserves which will still be available provides a firm financial base for these developments.

1.7 Plans for Future Periods

The success of the 2024 event demonstrates the continued appetite from delegates and exhibitors for a physical congress – provided of course that it can be held safely. The 2025 event will return to Liverpool in June next year.

1.8 Acknowledgements

The Board of Trustees wishes to pay tribute to the enormous hard work by the congress's President and Organising Committee, on whom the success of the congresses is entirely dependent. The Board also wishes to acknowledge the excellent contribution of the professional conference organiser, Profile Productions Ltd, towards the effective and professional staging of the 2024 event.

1.9 Auditor

S&W Partners Audit Limited (formally known as CLA Evelyn Partners Limited), first appointed for the audit of the financial statements for the period ending September 30th 2019 is the auditor.

1.10 Small Company Exemption

The report and the financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

1.11 Statement of Trustees' Responsibilities

The Trustees (who are also directors of the Radiology and Oncology Congresses 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the income and expenditure of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.12 Audit Information

In so far as each of the trustees are aware:

a) there is no relevant information of which the charitable company's auditor is unaware; and

b) the Trustees have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the Trustees by:

S Bhutta
S Bhutta (Apr 4, 2025 12:06 GMT+1)

…….....
Trustee & Director
S. Bhutta 26 March 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RADIOLOGY AND ONCOLOGY CONGRESSES

Opinion

We have audited the financial statements of Radiology and Oncology Congresses (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 September 2024 which comprise Consolidated and Company Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 September 2024 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the *Annual report of the Directors and Trustees and Financial Statements*, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the *Annual report of the Directors and Trustees and Financial Statements*. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees (who are directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under the Companies Act 2006 and under section 151 of the Charities Act 2011, and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We obtained a general understanding of the group's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the group's policies

and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of the charity regulation.
We understand that the group complies with the framework through

- updating operating procedures and internal controls as legal and regulatory requirements change; and
- The Trustees' close oversight through regular board meetings.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the Group's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the group:

- FRS 102 and the requirements of the Companies Act 2006 and the Charities Act 2011 in respect of the preparation and presentation of the financial statements
- Health and Safety regulations, including building and fire safety; and
- Charity law and regulation

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management as to the risks of non-compliance and any instances thereof; and
- Reading minutes of meetings of those charged with governance.

The senior statutory auditor led a discussion with members of the engagement team regarding the susceptibility of the group's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were management override of controls and revenue recognition, including the manipulation of revenue through fraudulent journal entries.

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of manual journal entries, selected through applying specific risk assessments applied based on the Group's processes and controls surrounding manual journal entries; and
- Substantive work on revenue transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company, and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Bond 04/04/2025

Andrew Bond
Senior Statutory Auditor, for and on behalf of
S&W Partners Audit Limited
Statutory Auditor
Chartered Accountants

45 Gresham Street
London
EC2V 7BG
Date

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2024

Consolidated and Company Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 30 September 2024

	Note	**Company 2024** £	Company 2023 £	**Group 2024 £**	Group 2023 **£**
INCOME					
Income from					
Donations from third parties		**-**	**8,600**	**-**	8,600
Donation from subsidiary		**146,427**	**5,360**	-	-
Investment income from subsidiary		**5,706**	7,802	**-**	-
Interest income from banks		**17,845**	6,798	**17,845**	6,798
		169,978	28,560	**17,845**	15,398
Income from Charitable Activities					
UKIO		**-**	-	**901,691**	898,802
Total Income		**169,978**	28,560	**919,536**	914,200
EXPENDITURE					
Charitable activities					
Academic Bursaries		**-**	3,127	**-**	3,127
LDC Bursaries		**5,978**	38,177	**5,978**	38,177
Research Grants		**20,000**	-	**20,000**	-
Publication of Conference papers/other		**1,620**	3,380	**1,620**	3,380
UKIO	4,5	**54,894**	31,474	**861,377**	776,048
Total Expenditure		**82,492**	76,158	**888,975**	820,732
Surplus/(deficit) for year		**87,486**	(47,598)	**30,561**	93,468
Fund balance brought forward		466,189	513,787	**612,615**	519,147
Unrestricted funds Balance carried forward at 30 September		**553,675**	466,189	**643,176**	612,615

Company Registration
Number 04075344

The notes on pages 14 to 19 form part of these financial statements.

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2024

Balance Sheets
As at 30 September 2024

	Notes	**Company 2024 £**	Company 2023 £	**Group 2024 £**	Group 2023 £
Fixed Assets					
Investment	8	**2**	2	**-**	-
Current Assets					
Debtors	9	**100,965**	102,910	**119,950**	109,971
Cash at bank and in hand		**469,081**	410,005	**606,987**	610,865
		570,046	512,915	**726,937**	720,836
Creditors: Amounts falling due within one year	10	**16,373**	46,728	**83,761**	108,221
Net current assets		**553,673**	466,187	**643,176**	612,615
Net Assets		**553,675**	466,189	**643,176**	612,615
Reserves					
Unrestricted funds Carried Forward		**553,675**	466,189	**643,176**	612,615

Small Company Exemption
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the Directors and authorised for issue on 26 March 2025, and signed on its behalf by:

S Bhutta
S Bhutta (Apr 4, 2025 12:06 GMT+1)

……

S. Bhutta — Trustee, Director and Honorary Treasurer

Company Registration Number 04075344

The notes on pages 14 to 19 form part of these financial statements.

Consolidated Cashflow Statement
For the year ended 30 September 2024

	2024	2023
	£	£
Net cash (used in) / provided by operating activities	**(3,878)**	981
Change in cash and cash equivalents in the reporting period	**(3,878)**	981
Cash and cash equivalents at the beginning of the reporting period	**610,865**	609,884
Cash and cash equivalents at the end of the reporting period	**606,987**	610,865

Reconciliation of net expenditure to net cash flow from operating activities

	2024	2023
	£	£
Net income for the reporting period	**30,561**	93,468
Increase in debtors	**(9,979)**	(12,029)
Decrease in creditors	**(24,460)**	(80,458)
Net cash (used in) / provided by operating activities	**(3,878)**	981

Analysis of cash and cash equivalents

Cash in hand	**606,987**	610,865
Total cash and cash equivalents	**606,987**	610,865

RADIOLOGY AND ONCOLOGY CONGRESSES
Notes to the Financial Statements
For the Year Ended 30 September 2024

1 Accounting Policies

a) Company information

Radiology and Oncology Congresses is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Fairmount House, 230, Tadcaster Road, York YO24 1ES.

b) Accounting Convention

The accounts have been prepared 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) (effective 1 January 20195) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Radiology and Oncology Congresses, and the group which it heads, meets the definition of a public benefit entity under FRS 102.

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

c) Going Concern

The Group ran a full congress June 10th-12th 2024 in Liverpool. As detailed herein, the result for the year ending September 30th 2024 was a profit of £31K which has increased the Group reserves to £643 K. Looking ahead and building on the success of the 2024 Congress we will run the 2025 event, in the same venue and in the same format. We have committed to run the 2026, 2027 and 2028 events at the same venue also in substantially the same format, subject to improvements reflecting participant feedback.

In the light of the success and financial profitability of the 2024 congress and the plans for the 2025 congress, the Directors are of the opinion that there is reasonable assurance that the Group will be able to continue as a going concern for at least the twelve months following the approval of these accounts. Accordingly, the financial statements have been drawn up on the going concern basis.

d) Consolidation

Radiology and Oncology Congresses owns the whole of the share capital of ROC Events Ltd. The Directors have elected to prepare consolidated accounts and the group financial statements consolidate the financial statements of the company and ROC Events Ltd. The whole of any profit of ROC Events Limited, which would otherwise be subject to corporation tax, is donated to Radiology and Oncology Congresses.

e) Income

Activities in furtherance of the charity's objectives

Events income is accounted for in the period in which the event takes place.

Investment income

Investment income is account for on an accruals basis.

f) Fund accounting

General funds are available for use at the discretion of the Directors in furtherance of the objectives of the charity.

g) Expenditure

All expenses are accounted for on an accruals basis. Bursary costs are recognised at the point they are granted assuming they are unconditional and specific to the individual Expenditure incurred in connection with the specific objects of the charity is included under the heading charitable expenditure.

Expenditure is classified by the category of activity for which it is used rather than by type of expense. Allocation is on an actual basis, or where this is not possible, on an estimated usage basis.

- Charitable activities expenditure include both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance and strategic management of the organisation including costs associated with meeting constitutional and statutory requirements.
- Support costs, including Governance costs, are allocated to cost categories based on direct costs in those categories.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

h) Cash and Cash equivalents

Cash and cash equivalents include cash in hand and at bank, and deposits held at call with banks.

i) Financial Instruments

The Group has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the group’s statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other 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.

Basic financial liabilities, including trade and other creditors, 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.

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 business from suppliers. Accounts 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.

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Members' Guarantee

Radiology and Oncology Congresses is a company limited by guarantee in England and Wales and has a licence to dispose of the word "limited" in its title. The members are: The British Institute of Radiology, The College of Radiographers, and the Institute of Physics and Engineering in Medicine. In the event of a winding up, the liability of the three members would not exceed £1 each.

4 Analysis of Charitable Expenditure

	2024			
	£	**£**	**£**	**£**
	Direct	**Admin**	**Governance**	**Total**
Publishing current year's conference papers	**1,620**	**-**	**-**	**1,620**
Funding attendance of Rad Chat at ESTRO	**-**	**-**	**-**	**-**
Academic Bursaries	**-**	**-**	**-**	**-**
Research Grants	**20,000**	**-**	**-**	**20,000**
Bursaries for attendees from lesser developed countries	**5,978**	**-**	**-**	**5,978**
UKIO 2024 (note 5)	**774,474**	**39,691**	**47,212**	**861,377**
	802,072	**39,691**	**47,212**	**888,975**

	2023			
	£	£	£	£
	Direct	Admin	Governance	Total
Publishing prior year's conference papers	1,380	-	-	1,380
Funding attendance of Rad Chat at ESTRO	2,000	-	-	2,000
Academic Bursaries	3,127	-	-	3,127
Bursaries for attendees from lesser developed countries	38,177	-	-	38,177
UKIO 2023 (note 5)	730,554	14,021	31,473	776,048
	775,238	14,021	31,473	820,732

The Group employed no staff in the year (2023: none).

5 Expenditure by the Group

United Kingdom Imaging and Oncology Congress

	2024	2023
	£	£
Direct Venue Costs	**178,905**	173,694
Other Event Costs	**595,569**	556,859
Total UKIO Costs	**774,474**	730,553

6 Surplus on Ordinary Activities - Group

The surplus is stated after charging:	**2024**	2023
	£	£
Auditor's remuneration: Audit (excluding VAT)	**27,394**	16,094
Non-Audit (excluding VAT)	**1,586**	1,500
Directors' and Officers' Insurance	**2,664**	2,577

7 Trustees' Remuneration

No Trustee received any remuneration during the current or previous year.
Travel expenses of £7,569 (2023: £7,232) were reimbursed to 6 (2023: 5) trustees.
The Trustees are considered to be the charity's key management personnel.

8 Fixed Asset Investments

Group investment – company
ROC Events Limited is a wholly owned subsidiary by way of a gift of shares. The company's registered address is Fairmount House, 230 Tadcaster Road, York, YO24 1ES, its Company number 06722032; it carries out trading activities and its profits are donated to the parent company.
The company has authorised share capital of 100 shares at £1 of which currently only 2 have been issued.

	Company / Charity	
	2024	2023
Total investment	**£2**	£2

The following information has been extracted from the financial statements of ROC Events Limited for the year ended 30 September 2024:

	2024	2023
	£	**£**
Aggregate Assets	**253,693**	307,619
Aggregate Liabilities	**(164,190)**	(161,190)
Reserves	**89,503**	146,429
Total Income	**901,691**	898,802
Total Expenditure	**(812,190)**	(752,375)
Profit for year	**89,501**	146,427

9 Debtors

	Company / Charity		Group	
	2024	2023	**2024**	2023
	£	£	**£**	£
Trade debtors	**-**	-	**1,075**	7,436
Amounts owed by group undertakings	**96,803**	99,696	**-**	-
Prepayments and accrued income	**4,162**	3,214	**79,458**	56,884
VAT repayment	**-**	-	**39,417**	45,651
	100,965	102,910	**119,950**	109,971

ROC provides a loan to ROC Events Limited in order to provide the latter with working capital. ROC Events Limited runs the annual UKIO congress, which is a charitable activity.

10 Creditors

	Company / Charity		Group	
	2024	2023	**2024**	2023
	£	£	**£**	£
Trade creditors	**-**	-	**53,888**	42,125
Deferred Income and Accruals	**16,373**	46,728	**29,873**	66,096
	16,373	46,728	**83,761**	108,221

11 Taxation

Radiology and Oncology Congresses has charitable status and is exempt from capital and income taxes on its charitable activities.

12 Committed Expenditure

As at 30 September 2024, the Group had entered into contracts for the venue in respect of the 2025, 2026, 2027 and 2028 events and with the Professional Conference Organiser in respect of the 2025 event; the total commitment as of September 30 2024 was £770,269 (2023: £670,044).

13 Related Party Transactions

On June 3rd 2020 the Company granted to its subsidiary ROC Events Limited an unsecured loan facility for an amount of £500,000 (of which £96,803 was drawn as at 30 September 2024) repayable on demand at an interest rate of 1% plus the Bank of England base rate on outstanding balances.

With effect from April 1st 2020 the Company Secretarial functions for both the Company and its subsidiary ROC Events Ltd. are subcontracted to the Institute of Physics and Engineering in Medicine, one of the Charity's three members. The 2023/24 fee was £16,831 (2022/23: £13,415), of which £3,660 (2023 - £3,199) was unpaid as at the year end.

RADIOLOGY AND ONCOLOGY CONGRESSES

England & Wales - Charity number 1087939

Accounts

RADIOLOGY AND ONCOLOGY CONGRESSES

Registered Number: 04075344
Charity Number: 1087939

ANNUAL REPORT OF THE DIRECTORS and TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2023

RADIOLOGY AND ONCOLOGY CONGRESSES

Annual Report of the Directors and Trustees
Year ended 30 September 2023

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RADIOLOGY AND ONCOLOGY CONGRESSES
Annual Report of the Directors and Trustees
Year ended 30 September 2023

1.1 Reference and Administrative Details

Name:	Radiology and Oncology Congresses (sometimes abbreviated to ROC) Company Registration Number: 04075344. Charity Number: 1087939.
Principal Office:	Fairmount House, 230, Tadcaster Road, York, YO24 1ES
Registered Office:	Fairmount House, 230, Tadcaster Road, York, YO24 1ES
Auditor:	CLA Evelyn Partners Limited, Statutory Auditor, Chartered Accountants 45 Gresham Street, London, EC2V 7BG
Bankers:	Unity Trust Bank, Four Brindley Place, Birmingham, B1 2JB
Solicitors:	Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB
Members of the Company:	The British Institute of Radiology The College of Radiographers The Institute of Physics and Engineering in Medicine

Radiology and Oncology Congresses Board:

Board Members are both Directors of the Company and Trustees of the Charity.

Chairman	Ms P. Black
Hon. Treasurer	Dr C. J. Kotre
Directors	Ms C. Donaldson (resigned 5 July 2023) Mr R.M. Evans Dr E.E. Hyde (appointed 7 June 2023) Prof. S.F. Keevil (appointed 14 December 2022) Dr R.A. Malik, President UKIO 2022 & 2023 Mr P.W. Morgan Prof. S.A.P.O'Connor Ms S.Purdy (appointed 24 October 2022) Dr S. Redla (resigned 14 December 2022) Ms F.J. Thow (appointed 7 June 2023, resigned 9 February 2024) Mr T.A. Welton (appointed on 20 September 2023)

Honorary Officers:

Marketing Support	Mr Richard Evans
Exhibition Support	Mrs Elizabeth Beckmann
Finance Officer	Mr John Turner

1.2 Structure, Governance and Management

1.2.1 Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on the 15 September 2000 and registered as a charity on the 9 August 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association. The current Memorandum and Articles of Association were adopted at the Company's AGM held on September 9th 2020.

1.2.2 Recruitment and Appointment of Board

General meetings of the company are either the Annual General Meeting (AGM) or an Extraordinary General Meeting (EGM). The Directors of the company are also Trustees of the charity. Each of the Members may appoint up to two Directors. Three Honorary Officers, being the Chair, Vice-Chair (post currently vacant) and Treasurer are elected by the members at either the AGM or an EGM for three year terms, and the President of the Congress from time to time is elected by the other Directors.

1.2.3 Trustee Induction and Training

All Trustees are familiar with the work of the charity and most have served as Trustees of the member organisations or related organisations.

The Trustees are made aware of their obligations, are directed to the Charity Commission website for further guidance and a ROC Handbook is provided. The Board regularly reviews whether any further training is required.

The Board continues to monitor the mix of skills provided by the Trustees and attempts to ensure the Board has a spread of appropriate skills.

1.2.4 Risk Management

The Board regularly reviews the risks to which the charity is exposed and listed below are the six highest identified risks, together with the steps being taken to mitigate those risks.

Relationship with, and commitment of, professional bodies involved in radiology and oncology - SCOR, BIR, IPEM, specialist societies etc. - promoting multi-professional meetings.

All Board members are aware of the importance of commitment and good working relationships between ROC, member organisations and other parties, and strive to maintain them. Where conflicts of interest exist they are dealt with transparently. A high emphasis is placed on working in partnership, recognising the contributions and perspectives of all concerned.

Promotion of multi-disciplinary Congresses and risk of competing events (multi-disciplinary in UK and abroad + specialist society meetings)

The promotion of multi-disciplinary Congresses is one of a number of fundamental Joint Objectives agreed by all ROC's member organisations. Board members are aware of the need to be aware of potentially competing events which might adversely impact on delegate/exhibitor numbers and keep such matters under strategic review.

Appropriateness and accuracy of content of Congress programmes

All aspects of Congress programmes are reviewed, prospectively and retrospectively, at regular Board meetings. Congress Presidents play a particularly important role in the development of the content of Congress programmes, with oversight by the Board.

Continued attractiveness and relevance of ROC events

Congress Presidents, who are appointed by the Board, are experts in their fields. They are supported by multidisciplinary colleagues with, collectively, a good understanding of the Continuing Professional Development needs of delegates. All concerned are strongly motivated to ensure the continued attractiveness and relevance of ROC events, in line with ROC's charitable object.

Complete failure/cancellation of an event
Preparations for events, including associated financial risks, are kept under continual review, augmented by minuted reports at ROC-E board meetings at 3-monthly intervals. We have contracted a professional conference organiser, whose day-to-day business is to ensure the success of events. The charity is further protected by an insurance policy against sudden cancellation of the event for outside circumstances other (than a pandemic.

1.2.5 Organisational Structure
The Board meets at least twice a year and the primary responsibilities of the Board, the three Honorary Officers and the Executive Committee are set out in the Articles of Association. Board effectiveness is reviewed as part of an on-going process of review of all ROC and ROC-E operations.

The charity does not employ any management staff. Strategy decisions are discussed and approved by the Board of Trustees, and operational delivery is the responsibility of ROC Events Ltd, the wholly-owned subsidiary company, reporting to the Board of Trustees. The Board is supported by a qualified Finance Officer who provides financial and administrative support, who receives a modest payment, and the services of a Professional Conference Organising company. Company Secretarial responsibilities are undertaken by one of the members, IPEM, for which it is remunerated. None of the Board members is remunerated.

There are two Committees reporting to the Board. The UKIO Organising Committee - all members of the committee are volunteers. This committee advises the Board as to the scientific programme for the annual UK Imaging and Oncology Congress. There is also a Finance Committee chaired by the Treasurer which the Finance Officer and a representative of the Professional conference Organiser attend.

1.3 Objectives and Activities

The object of the Charity shall be to advance education in radiology, oncology and related sciences, particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine, and the dissemination for public benefit of the useful results of reports of research arising from such congresses.

The company brings together three of the main UK professional organisations involved in radiology, medical imaging and radiation oncology to organise an annual major combined event encompassing diagnostic and therapeutic use of imaging and radiation.

The main objective for 2022 - 2023 was to organise the UK Imaging and Oncology Congress (UKIO). The 2022 congress had been very well attended (after two consecutive years of holding an online only event) and the Trustees were cautiously optimistic that the 2023 event would prove to be equally successful.

Volunteers undertake most of the organising of the scientific planning of the congresses.

1.4 Public Benefit

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Commission in exercising their powers and planning the activities of the charity, including the guidance “Public Benefit: running a charity (PB2)”.

The company has charitable purposes, as set out in 1.3 above, which are for public benefit. They cover three of the descriptions of charitable purpose set out in the Charities Act 2011:

- The advancement of education;
- The advancement of health;
- The advancement of the arts, culture, heritage or science.

The Charity Commission has set out two key principles of public benefit:

There must be an identifiable benefit or benefits
The congress, which the charity organises as its main activity, advances the education and training of a range of persons involved in healthcare through lectures, debates and teaching sessions that not only relate to clinical practice but also include service delivery and standards. It also advances scientific knowledge in medicine and related areas. These two types of activities promote the advancement of education, health and science.

Benefits must be to the public, or section of the public
The main direct beneficiaries of the activities of the charity are healthcare professionals and researchers involved in the areas of medical imaging and treatment of cancer using radiation. The main professions involved include medical doctors, radiographers, medical physicists and industrialists. Underlying the entire operations of Radiology and Oncology Congresses is the belief that its activities are to the benefit of the public, and in particular to patients undergoing diagnostic or therapeutic radiological procedures.

The congress is open to all, with no preferential registration fees for members of particular societies or organisations. There are wide public benefits from improved healthcare resulting from the activities of the charity.

For the first time, in 2023 ROC created a bursary scheme to enable a number of practitioners from countries on the United Nations list of least developed countries (UNCTAD) to attend. In 2023 we thus welcomed five participants from Liberia, Malawi, Nepal, and Uganda, funded by ROC and two of our generous exhibitors, Qure.ai and Sectra. A further ten bursaries were awarded to individuals who unfortunately, for various logistical reasons (principally the time required to obtain visas) were unable to attend in 2023; we look forward to welcoming them in 2024, together with the recipients of further awards to be made in 2024.

A number of academic bursaries were also made to UK participants and £2K was donated to Rad Chat, the award-winning radiographer led oncology podcast.

Radiology and Oncology Congresses does not engage in any political activity.

1.5 Achievements and Performance

Radiology and Oncology Congresses (ROC) is a charitable company, registered with both the Charity Commission and Companies House. It is a private limited company incorporated by guarantee. Its aims and activities are encapsulated in its charitable object – *to advance education in radiology, oncology and related sciences particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine and the dissemination for the public benefit of the useful results of reports of research arising from such congresses.*

The congress took place at the ACC in Liverpool June 5th-7th with the theme “Synergy and Symbiosis”.

The number of individuals registered for attending was 1,811, marginally higher than the 1,804 registered for the last “Pre-Covid” conference in 2019 and higher than the 1,309 registered in 2022. 49% of congress delegates had not attended the event before.

The number of sessions on the main programme was 148, delivered by 216 speakers and there were 39 education on the stand sessions. In 2023 we successfully piloted the “research hub” where researchers could recruit participants from UKIO’s multi-professional attendance with 7 live projects. This will be a recurring feature of future congresses. The Patient centred sessions were extremely successful and well attended and will also be extended in future years.

The feedback on the 2023 congress was on the whole positive – 96% of delegates rated the venue as excellent or good; 86% thought it was about the right length and the excellent or good ratings for the pre-and onsite congress management were both 93%. The change in catering arrangements was less well received by delegates. In response to feedback on the prior year’s event from exhibitors name badges were reintroduced. All feedback is being assessed with a view to improving the delegate and exhibitor experience next year.

The Directors have for some time recognised that financial and workload pressures affect budgets and ability to attend educational events and been aware of the opportunities and challenges of aspects such as digitisation of educational provision. It is apparent is that there is still a strong demand for comprehensive “broad brush” flagship events such as UKIO and the networking opportunities it offers and the 2024 meeting will once again take place in Liverpool in June 2024.

1.6 Financial Review

1.6.1 Financial Activities

Total income for the year for the charity was £28,560 (2022: £7,837). Charitable expenditure incurred directly by the Charity totalled £44,684. Direct operational and governance costs totalled £31,474 (2022: £38,996).

The Group figures for 2023 reflect the inclusion of the gross income and expenditure for the charity’s trading subsidiary, ROC Events Ltd, which runs the United Kingdom Imaging and Oncology Congress (UKIO) on behalf of the charity. The Congress’s generated an excellent financial performance - a profit of £146K (2022: profit of £212K, which was largely due to the one-off impact of the contractual agreement reached with the venue owner to mitigate the impact of the Congress not taking place physically in 2020 and 2021) The surplus has significantly helped the Charity rebuild its reserves after the two years when the in person congresses could not take place.

With the return of sustained profitability, the charity has been able to return to making grants. For the first time this year bursaries totalling £13,177 were paid to 5 attendees from LDC countries (Lesser Developed Countries as defined by the UN). A further 10 bursaries were awarded to attendees at future conferences which will be disbursed in future years at an accrued estimated cost of £ 25,000. We are grateful to the commercial exhibitors who kindly contributed £8,600 towards these LDC awards. Bursaries were also awarded to 7 attendees from the UK and other (non LDC) attendees; a further grant was made to enable the producers of the Rad Chat podcast to attend the ESTRO congress. The Charity also funded the cost of publishing the 2023 congress papers. Work is on-going to identify further areas where the charity might better use its scientific meetings to engage with the broader public and encourage the development of young professionals within the sector.

1.6.2 Reserves

The group profit of £93,468 has caused the group reserves to increase to £612,615 as at 30 September 2023 (2021: £519,147). The Trustees have reviewed the Reserves Policy and believe it appropriate to hold reserves of at least £300,000 to provide working capital for the Group, as suitable venues need to be booked significantly in advance to ensure stability for the events organised by the charity. The long-term objective of the Trustees is for the Congress to cover its own costs and the operating expenses of the charity and use any surplus for bursaries and grants. The Trustees will review the strategic requirements of the scientific meetings in the coming years to build on the current outreach elements of the meetings and consider that the balance of free reserves which will still be available provides a firm financial base for these developments.

1.7 Plans for Future Periods

The success of the 2023 event, building on the success of the return to a physical congress in 2022 demonstrates the continued appetite from delegates and exhibitors for a physical congress – provided of course that it can be held safely. The 2024 event will return to Liverpool in June next year.

1.8 Acknowledgements

The Board of Trustees wishes to pay tribute to the enormous hard work by the congress's President and Organising Committee, on whom the success of the congresses is entirely dependent. The Board also wishes to acknowledge the excellent contribution of the professional conference organiser, Profile Productions Ltd, towards the effective and professional staging of the 2023 event.

1.9 Auditor

CLA Evelyn Partners Limited, first appointed for the audit of the financial statements for the period ending September 30th 2019 is the auditor.

1.10 Small Company Exemption

The report and the financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

1.11 Statement of Trustees' Responsibilities

The Trustees (who are also directors of the Radiology and Oncology Congresses 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the income and expenditure of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.12 Audit Information

In so far as each of the trustees are aware:

a) there is no relevant information of which the charitable company's auditor is unaware; and

b) the Trustees have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the Trustees by:

Pamela Black

Pamela Black (Mar 21, 2024 10:32 GMT)

Director

P. Black 20 March 2024

evelyn PARTNERS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RADIOLOGY AND ONCOLOGY CONGRESSES

Opinion

We have audited the financial statements of Radiology and Oncology Congresses (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 September 2023 which comprise Consolidated and Company Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 September 2023 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the *Annual report of the Directors and Trustees and Financial Statements*, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the *Annual report of the Directors and Trustees and Financial Statements*. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees (who are directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under the Companies Act 2006 and under section 151 of the Charities Act 2011, and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We obtained a general understanding of the group's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the group's policies and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of the charity regulation.

We understand that the group complies with the framework through

- updating operating procedures and internal controls as legal and regulatory requirements change; and
- The Trustees' close oversight through regular board meetings.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the Group's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the group:

- FRS 102 and the requirements of the Companies Act 2006 and the Charities Act 2011 in respect of the preparation and presentation of the financial statements
- Health and Safety regulations, including building and fire safety; and
- Charity law and regulation

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management as to the risks of non-compliance and any instances thereof; and
- Reading minutes of meetings of those charged with governance.

The senior statutory auditor led a discussion with members of the engagement team regarding the susceptibility of the group's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were management override of controls and revenue recognition, including the manipulation of revenue through fraudulent journal entries.

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of manual journal entries, selected through applying specific risk assessments applied based on the Group's processes and controls surrounding manual journal entries; and
- Substantive work on revenue transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company, and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Bond

Andrew Bond (Mar 21, 2024 16:22 GMT)

Andrew Bond
Senior Statutory Auditor, for and on behalf of
CLA Evelyn Partners Limited
Statutory Auditor
Chartered Accountants

45 Gresham Street
London
EC2V 7BG
Date 03/21/2024

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2023

Consolidated and Company Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 30 September 2023

	Note	**Company 2023** £	Company 2022 £	**Group 2023** £	Group 2022 £
INCOME					
Income from					
Donations from third parties		**8,600**	**-**	**8,600**	**-**
Donation from subsidiary		**5,360**	**-**	-	-
Investment income from subsidiary		**7,802**	5,214	**-**	-
Interest income from banks		**6,798**	2,623	**6,798**	2,622
		28,560	7,837	**15,398**	2,622
Income from Charitable Activities					
UKIO		**-**	-	**898,802**	830,808
Total Income		**28,560**	7,837	**914,200**	833,430
EXPENDITURE					
Charitable activities					
Academic Bursaries		**3,127**	-	**3,127**	-
LDC Bursaries		**38,177**	-	**38,177**	-
Publication of Conference papers/other		**3,380**	1,500	**3,380**	1,500
UKIO	4,5	**31,474**	38,996	**776,048**	652,583
(Release of) / provision for impairment loss on Loan to Subsidiary		**-**	(206,644)	**-**	-
Total Expenditure		**76,158**	(166,148)	**820,732**	654,083
(Deficit)/surplus for year		**(47,598)**	173,985	**93,468**	179,347
Fund balance brought forward		513,787	339,802	**519,147**	339,800
Unrestricted funds Balance carried forward at 30 September		**466,189**	513,787	**612,615**	519,147

Company Registration
Number 04075344

The notes on pages 14 to 19 form part of these financial statements.

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2023

Balance Sheets
As at 30 September 2023

	Notes	**Company 2023 £**	Company 2022 £	**Group 2023 £**	Group 2022 £
Fixed Assets					
Investment	8	**2**	2	**-**	-
Current Assets					
Debtors	9	**102,910**	174,177	**109,971**	97,942
Cash at bank and in hand		**410,005**	357,908	**610,865**	609,884
		512,915	532,085	**720,836**	707,826
Creditors: Amounts falling due within one year	10	**46,726**	18,300	**108,221**	188,679
Net current assets		**466,189**	513,785	**612,615**	519,147
Net Assets		**466,189**	513,787	**612,615**	519,147
Reserves					
Unrestricted funds Carried Forward		**466,189**	513,787	**612,615**	519,147

Small Company Exemption
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the Directors and authorised for issue on 20 March 2024, and signed on its behalf by:

Pamela Black
Pamela Black (Mar 21, 2024 10:57 GMT)

P. Black Chairman of the Board

John Kotre
John Kotre (Mar 21, 2024 13:12 GMT)

C. J. Kotre Honorary Treasurer

Company Registration Number 04075344

The notes on pages 14 to 19 form part of these financial statements.

Consolidated Cashflow Statement
For the year ended 30 September 2023

	2023	2022
	£	£
Net cash provided / (used in) by operating activities	**981**	306,565
Change in cash and cash equivalents in the reporting period	**981**	306,565
Cash and cash equivalents at the beginning of the reporting period	**609,884**	303,319
Cash and cash equivalents at the end of the reporting period	**610,865**	609,884

Reconciliation of net expenditure to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period	**93,468**	179,347
(Increase) / decrease in debtors	**(12,029)**	(11,200)
Increase / (decrease) in creditors	**(80,458)**	138,418
Net cash provided by / (used in) operating activities	**981**	306,565

Analysis of cash and cash equivalents

Cash in hand	**610,865**	609,884
Total cash and cash equivalents	**610,865**	609,884

1 Accounting Policies

a) Company information

Radiology and Oncology Congresses is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Fairmount House, 230, Tadcaster Road, York YO24 1ES.

b) Accounting Convention

The accounts have been prepared 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) (effective 1 January 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Radiology and Oncology Congresses, and the group which it heads, meets the definition of a public benefit entity under FRS 102.

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

c) Going Concern

The Group ran a full congress June 5th-7th 2023 in Liverpool. As detailed herein, the result for the year ending September 30th 2023 was a significant profit of £ 93K which has increased the Group reserves to £612 K. Looking ahead and building on the success of the 2023 Congress we anticipate running the 2024 event, in the same venue and in the same format.

In the light of the success and financial profitability of the 2023 congress and the plans for the 2024 congress, the Directors are of the opinion that there is reasonable assurance that the Group will be able to continue as a going concern for at least the twelve months following the approval of these accounts. Accordingly, the financial statements have been drawn up on the going concern basis.

d) Consolidation

Radiology and Oncology Congresses owns the whole of the share capital of ROC Events Ltd. The Directors have elected to prepare consolidated accounts and the group financial statements consolidate the financial statements of the company and ROC Events Ltd. The whole of any profit of ROC Events Limited, which would otherwise be subject to corporation tax, is donated to Radiology and Oncology Congresses.

e) Income

Activities in furtherance of the charity's objectives

Events income is accounted for in the period in which the event takes place.

Investment income

Investment income is account for on an accruals basis.

f) Fund accounting

General funds are available for use at the discretion of the Directors in furtherance of the objectives of the charity.

g) Expenditure

All expenses are accounted for on an accruals basis. Bursary costs are recognised at the point they are granted assuming they are unconditional and specific to the individual Expenditure incurred in connection with the specific objects of the charity is included under the heading charitable expenditure.

Expenditure is classified by the category of activity for which it is used rather than by type of expense. Allocation is on an actual basis, or where this is not possible, on an estimated usage basis.

- Charitable activities expenditure include both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance and strategic management of the organisation including costs associated with meeting constitutional and statutory requirements.
- Support costs, including Governance costs, are allocated to cost categories based on direct costs in those categories.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

h) Cash and Cash equivalents

Cash and cash equivalents include cash in hand and at bank, and deposits held at call with banks.

i) Financial Instruments

The Group has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the group's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other 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.

Basic financial liabilities, including trade and other creditors, 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.

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 business from suppliers. Accounts 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.

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Members' Guarantee

Radiology and Oncology Congresses is a company limited by guarantee in England and Wales and has a licence to dispose of the word "limited" in its title. The members are: The British Institute of Radiology, The College of Radiographers, and the Institute of Physics and Engineering in Medicine. In the event of a winding up, the liability of the three members would not exceed £1 each.

4 Analysis of Charitable Expenditure

	2023			
	£	**£**	**£**	**£**
	Direct	**Admin**	**Governance**	**Total**
Publishing current year's conference papers	**1,380**	**-**	**-**	**1,380**
Funding attendance of Rad Chat at ESTRO	**2,000**	**-**	**-**	**2,000**
Academic Bursaries	**3,127**	**-**	**-**	**3,127**
Bursaries for attendees from lesser developed countries	**38,177**	**-**	**-**	**38,177**
UKIO 2023 (note 5)	**730,554**	**14,021**	**31,473**	**776,048**
	775,238	**14,021**	**31,473**	**820,732**

	2022			
	£	£	£	£
	Direct	Admin	Governance	Total
Publishing prior year's conference papers	1,500	-	-	1,500
UKIO 2022 (note 5)	604,175	9,411	38,997	652,583
	605,675	9,411	38,997	654,083

The Group employed no staff in the year (2022: none).

5 Expenditure by the Group

United Kingdom Imaging and Oncology Congress

	2023	2022
	£	£
Direct Venue Costs	**173,694**	51,817
Other Event Costs	**556,859**	552,359
Total UKIO Costs	**730,553**	604,176

6 Surplus on Ordinary Activities - Group

The surplus is stated after charging:	**2023**	2022
	£	£
Auditors' remuneration: Audit (excluding VAT)	**16,094**	14,500
Non-Audit (excluding VAT)	**1,500**	1,250
Directors' and Officers' Insurance	**2,577**	2,516

7 Trustees' Remuneration

No Trustee received any remuneration during the current or previous year.
Travel expenses of £7,232 (2022: £5,872) were reimbursed to 5 (2022: 4) trustees.
The Trustees are considered to be the charity's key management personnel.

8 Fixed Asset Investments

Group investment – company
ROC Events Limited is a wholly owned subsidiary by way of a gift of shares. The company's registered address is Fairmount House, 230 Tadcaster Road, York, YO24 1ES, its Company number 06722032; it carries out trading activities and its profits are donated to the parent company.
The company has authorised share capital of 100 shares at £1 of which currently only 2 have been issued.

	Company / Charity	
	2023	2022
Total investment	**£2**	£2

The following information has been extracted from the financial statements of ROC Events Limited for the year ended 30 September 2023:

	2023	2022
	£	**£**
Aggregate Assets	**307,619**	349,036
Aggregate Liabilities	**(161,190)**	(343,673)
Reserves	**146,429**	5,363
Total Income	**898,802**	830,808
Total Expenditure	**(752,375)**	(618,801)
Profit for year	**146,427**	212,007

9 Debtors

	Company / Charity		Group	
	2023	2022	**2023**	2022
	£	£	**£**	£
Trade debtors	**-**	-	**7,436**	11,331
Amounts owed by group undertakings	**99,696**	173,295	**-**	-
Prepayments and accrued income	**3,214**	882	**56,884**	1,083
VAT repayment	**-**	-	**45,651**	85,528
	102,910	174,177	**109,971**	97,942

ROC provides a loan to ROC Events Limited in order to provide the latter with working capital. ROC Events Limited runs the annual UKIO congress, which is a charitable activity.

10 Creditors

	Company / Charity		Group	
	2023	2022	**2023**	2022
	£	£	**£**	£
Trade creditors	**-**	-	**42,125**	159,582
Deferred Income and Accruals	**46,728**	18,300	**66,096**	29,097
	46,728	18,300	**108,221**	188,679

11 Financial Instruments

	Company / Charity		Group	
	2023	2022	**2023**	2022
	£	£	**£**	£
Carrying value of Financial Assets				
Financial assets at amortised cost	**102,910**	174,177	**7,436**	11,331
Carrying value of Financial Liabilities				
Financial liabilities at amortised cost	**21,728**	18,300	**83,221**	188,679

12 Taxation

Radiology and Oncology Congresses has charitable status and is exempt from capital and income taxes on its charitable activities.

13 Committed Expenditure

As at 30 September 2023, the Group had entered into contracts in respect of the 2024, 2025 and 2026 events; the commitment was £670,044.

14 Related Party Transactions

On June 3rd 2020 the Company granted to its subsidiary ROC Events Limited an unsecured loan facility for an amount of £500,000 (of which £91,096 was drawn as at 30 September 2023) repayable on demand at an interest rate of 1% plus the Bank of England base rate on outstanding balances.

With effect from April 1st 2020 the Company Secretarial functions for both the Company and its subsidiary ROC Events Ltd. are subcontracted to the Institute of Physics and Engineering in Medicine, one of the Charity's three members. The 2022/23 fee was £13,415 (2021/22: £12,542), of which £3,199 (2022 - £3,316) was unpaid as at the year end.

ROC 2023 accounts FINAL

Final Audit Report 2024-03-21

Created:	2024-03-21
By:	Sian Brown (sian@ipem.ac.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAALCQZ774BsRbfXDRbvlclWvqFqCeQLcVz

"ROC 2023 accounts FINAL" History

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RADIOLOGY AND ONCOLOGY CONGRESSES

England & Wales - Charity number 1087939

Accounts

RADIOLOGY AND ONCOLOGY CONGRESSES

Registered Number: 04075344
Charity Number: 1087939

ANNUAL REPORT OF THE DIRECTORS and TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2022

RADIOLOGY AND ONCOLOGY CONGRESSES

Annual Report of the Directors and Trustees
Year ended 30 September 2022

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RADIOLOGY AND ONCOLOGY CONGRESSES
Annual Report of the Directors and Trustees
Year ended 30 September 2022

1.1 Reference and Administrative Details

Name:	Radiology and Oncology Congresses **(**sometimes abbreviated to ROC) Company Registration Number: 04075344. Charity Number: 1087939.
Principal Office:	Fairmount House, 230, Tadcaster Road, York, YO24 1ES
Registered Office:	Fairmount House, 230, Tadcaster Road, York, YO24 1ES
Auditor:	CLA Evelyn Partners Limited, Statutory Auditor, Chartered Accountants 45 Gresham Street, London, EC2V 7BG
Bankers:	Unity Trust Bank, Four Brindley Place, Birmingham, B1 2JB
Solicitors:	Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB
Members of the Company:	The British Institute of Radiology The College of Radiographers The Institute of Physics and Engineering in Medicine

Radiology and Oncology Congresses Board:

Board Members are both Directors of the Company and Trustees of the Charity.

Chairman	Ms P. Black
Hon. Treasurer	Dr C. J. Kotre
Directors	Ms C. Donaldson Mr R.M. Evans Prof. S Keevil (appointed 14 December 2022) Dr R.A. Malik, President UKIO 2022 & 2023 Mr P.W. Morgan Prof. S.A.P.O'Connor Ms S.Purdy (appointed 24 October 2022) Dr S. Redla (resigned 14 December 2022) Mr I.S. Thomson (resigned 30 September 2022) Dr N.J. B. Spencer, President UKIO 2020 & 2021 (resigned 6 July 2022)

Honorary Officers:

Marketing Support	Mr Richard Evans
Exhibition Support	Mrs Elizabeth Beckmann
Finance Officer	Mr John Turner

1.2 Structure, Governance and Management

1.2.1 Governing Documents

The organisation is a charitable company limited by guarantee, incorporated on the 15 September 2000 and registered as a charity on the 9 August 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association. The current Memorandum and Articles of Association were adopted at the Company's AGM held on September 9th 2020.

1.2.2 Recruitment and Appointment of Board

General meetings of the company are either the Annual General Meeting (AGM) or an Extraordinary General Meeting (EGM). The Directors of the company are also Trustees of the charity. Each of the Members may appoint up to two Directors. Three Honorary Officers, being the Chair, Vice-Chair (post currently vacant) and Treasurer are elected by the members at either the AGM or an EGM for three year terms, and the President of the Congress from time to time is elected by the other Directors.

1.2.3 Trustee Induction and Training

All Trustees are familiar with the work of the charity and most have served as Trustees of the member organisations or related organisations.

The Trustees are made aware of their obligations, are directed to the Charity Commission website for further guidance and a ROC Handbook is provided. The Board regularly reviews whether any further training is required.

The Board continues to monitor the mix of skills provided by the Trustees and attempts to ensure the Board has a spread of appropriate skills.

1.2.4 Risk Management

The Board regularly reviews the risks to which the charity is exposed and listed below are the six highest identified risks, together with the steps being taken to mitigate those risks.

Relationship with, and commitment of, professional bodies involved in radiology and oncology - SCOR, BIR, IPEM, specialist societies etc. - promoting multi-professional meetings.

All Board members are aware of the importance of commitment and good working relationships between ROC, member organisations and other parties, and strive to maintain them. Where conflicts of interest exist they are dealt with transparently. A high emphasis is placed on working in partnership, recognising the contributions and perspectives of all concerned.

Promotion of multi-disciplinary Congresses and risk of competing events (multi-disciplinary in UK and abroad + specialist society meetings)

The promotion of multi-disciplinary Congresses is one of a number of fundamental Joint Objectives agreed by all ROC's member organisations. Board members are aware of the need to be aware of potentially competing events which might adversely impact on delegate/exhibitor numbers and keep such matters under strategic review.

Appropriateness and accuracy of content of Congress programmes

All aspects of Congress programmes are reviewed, prospectively and retrospectively, at regular Board meetings. Congress Presidents play a particularly important role in the development of the content of Congress programmes, with oversight by the Board.

Continued attractiveness and relevance of ROC events

Congress Presidents, who are appointed by the Board, are experts in their fields. They are supported by multidisciplinary colleagues with, collectively, a good understanding of the Continuing Professional Development needs of delegates. All concerned are strongly motivated to ensure the continued attractiveness and relevance of ROC events, in line with ROC's charitable object.

Complete failure/cancellation of an event
Preparations for events, including associated financial risks, are kept under continual review, augmented by minuted reports at ROC-E board meetings at 3-monthly intervals. We have contracted a professional conference organiser, whose day-to-day business is to ensure the success of events. The charity is further protected by an insurance policy against sudden cancellation of the event for outside circumstances other (unfortunately) than a pandemic.

1.2.5 Organisational Structure
The Board meets at least twice a year and the primary responsibilities of the Board, the three Honorary Officers and the Executive Committee are set out in the Articles of Association. Board effectiveness is reviewed as part of an on-going process of review of all ROC and ROC-E operations.

The charity does not employ any management staff. Strategy decisions are discussed and approved by the Board of Trustees, and operational delivery is the responsibility of ROC Events Ltd, the wholly-owned subsidiary company, reporting to the Board of Trustees. The Board is supported by a qualified Finance Officer who provides financial and administrative support, who receives a modest payment, and the services of a Professional Conference Organising company. Since April 2020 Company Secretarial responsibilities have been undertaken by one of the members, IPEM, for which it is remunerated. None of the Board members is remunerated.

There are two Committees reporting to the Board: the UKIO Organising Committee. All members of the committee are volunteers. This committee advises the Board as to the scientific programme for the annual UK Imaging and Oncology Congress. There is also a Finance Committee chaired by the Treasurer which the Finance Officer and a representative of the Professional conference Organiser attend.

1.3 Objectives and Activities

The object of the Charity shall be to advance education in radiology, oncology and related sciences, particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine, and the dissemination for public benefit of the useful results of reports of research arising from such congresses.

The company brings together three of the main UK professional organisations involved in radiology, medical imaging and radiation oncology to organise an annual major combined event encompassing diagnostic and therapeutic use of imaging and radiation.

The main objective for 2021 - 2022 was to organise the UK Imaging and Oncology Congress (UKIO). After two consecutive years of holding an online only event the Trustees were delighted to welcome delegates, speakers and exhibitors to the ACC in Liverpool from July 4th to July 6th, 2022, albeit there was a facility for virtual access to a smaller number of sessions.

Volunteers undertake most of the organising of the scientific planning of the congresses.

1.4 Public Benefit

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Commission in exercising their powers and planning the activities of the charity, including the guidance “Public Benefit: running a charity (PB2)”.

The company has charitable purposes, as set out in 1.3 above, which are for public benefit. They cover three of the descriptions of charitable purpose set out in the Charities Act 2011:

- The advancement of education;
- The advancement of health;
- The advancement of the arts, culture, heritage or science.

The Charity Commission has set out two key principles of public benefit:

There must be an identifiable benefit or benefits
The congress, which the charity organises as its main activity, advances the education and training of a range of persons involved in healthcare through lectures, debates and teaching sessions that not only relate to clinical practice but also include service delivery and standards. It also advances scientific knowledge in medicine and related areas. These two types of activities promote the advancement of education, health and science.

Benefits must be to the public, or section of the public
The main direct beneficiaries of the activities of the charity are healthcare professionals and researchers involved in the areas of medical imaging and treatment of cancer using radiation. The main professions involved include medical doctors, radiographers, medical physicists and industrialists. Underlying the entire operations of Radiology and Oncology Congresses is the belief that its activities are to the benefit of the public, and in particular to patients undergoing diagnostic or therapeutic radiological procedures.

The congress is open to all, with no preferential registration fees for members of particular societies or organisations. There are wide public benefits from improved healthcare resulting from the activities of the charity.

Radiology and Oncology Congresses does not engage in any political activity.

1.5 Achievements and Performance

Radiology and Oncology Congresses (ROC) is a charitable company, registered with both the Charity Commission and Companies House. It is a private limited company incorporated by guarantee. Its aims and activities are encapsulated in its charitable object – *to advance education in radiology, oncology and related sciences particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine and the dissemination for the public benefit of the useful results of reports of research arising from such congresses.*

The congress took place at the ACC in Liverpool July 4-6th with the theme “Harnessing Disruption”.

The number of individuals registered for attending was 1,580, lower than the 1,804 registered for 2019, the last event that was held in person.

The number of sessions on the main programme was 103, delivered by 181 speakers and there were 58 Industry sessions. Unlike other pre-Covid congresses, a limited number of sessions were also available online and there were 108 “digital-only” delegates.

The feedback on the 2022 congress was on the whole positive – 93% of delegates rated the venue as excellent or good; 91% thought it was about the right length and the excellent or good ratings for the pre-and onsite congress management were 92% and 90% respectively. The response to the use of a digital only badge was more mixed, with some delegates feeling it was more difficult to engage with other attendees if you could not see who they were and where they were from, whilst others praised the simplicity of access. All feedback is being assessed with a view to improving the delegate and exhibitor experience next year.

The Directors have for some time recognised that financial and workload pressures affect budgets and ability to attend educational events and been aware of the opportunities and challenges of aspects such as digitisation of educational provision. If there is positive outcome of the COVID pandemic it is the acceleration of the development of ROC-E’s digital offering and increase in accessibility. However, it is apparent is that there is still a strong demand for comprehensive “broad brush” flagship events such as UKIO and the networking opportunities it offers and the 2023 meeting will once again take place in Liverpool in June 2023.

1.6 Financial Review

1.6.1 Financial Activities

Total income for the year for the charity was £7,837 (2021: £5,100). Direct operational and governance costs totalled £38,996 (2021: £42,780). As a result of the return to solvency of ROC Events Limited it has been judged appropriate to reverse the impairment of the loan to the entity recorded in 2020 and 2021.

The Group figures for 2022 reflect the inclusion of the gross income and expenditure for the charity's trading subsidiary, ROC Events Ltd, which runs the United Kingdom Imaging and Oncology Congress (UKIO) on behalf of the charity. A significant part of the Congress's financial performance - a profit of £212,007 - was attributable to the negotiated settlement reached with the venue owners which took into consideration the contractual costs incurred for the two years when the congress could not take place. The net loss for the prior year was £24,204.

No grants were made in the year under report. During the year the Charity funded the cost of publishing the 2022 congress papers. Work is on-going to identify further areas where the charity might better use its scientific meetings to engage with the broader public and encourage the development of young professionals within the sector.

1.6.2 Reserves

The group profit of £179,347 has caused the group reserves to increase to £519,147 at 30 September 2022 (2021: £339,800). The Trustees have reviewed the Reserves Policy and believe it appropriate to increase the reserves to a minimum of £300,000 to provide working capital for the Group, as suitable venues need to be booked significantly in advance to ensure stability for the events organised by the charity. The Trustees will review the strategic requirements of the scientific meetings in the coming years to build on the current outreach elements of the meetings and consider that the balance of free reserves which will still be available provides a firm financial base for these developments.

1.7 Plans for Future Periods

Whilst the "enforced" reduced and virtual 2021 congress was a success the 2022 event demonstrated the considerable appetite from delegates and exhibitors for physical congress – provided of course that it can be held safely. In the light of the highly successful 2022 congress the 2023 event will return to Liverpool in June next year.

1.8 Acknowledgements

The Board of Trustees wishes to pay tribute to the enormous hard work by the congress's President and Organising Committee, on whom the success of the congresses is entirely dependent. The Board also wishes to acknowledge the excellent contribution of the professional conference organiser, Profile Productions Ltd, towards the effective and professional staging of the 2022 event.

1.9 Auditor

CLA Evelyn Partners (formerly Nexia Smith & Williamson), first appointed for the audit of the financial statements for the period ending September 30th 2019, is the auditor.

1.10 Small Company Exemption

The report and the financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

1.11 Statement of Trustees' Responsibilities

The Trustees (who are also directors of the Radiology and Oncology Congresses 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the income and expenditure of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.12 Audit Information

In so far as each of the trustees are aware:

a) there is no relevant information of which the charitable company's auditor is unaware; and

b) the Trustees have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the Trustees by:

P.L. Black

……..

Director

P. Black 22 March 2023

evelyn PARTNERS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RADIOLOGY AND ONCOLOGY CONGRESSES

Opinion

We have audited the financial statements of Radiology and Oncology Congresses (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 September 2022 which comprise Consolidated and Company Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 September 2022 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the *Annual report of the Directors and Trustees and Financial Statements*, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the *Annual report of the Directors and Trustees and Financial Statements*. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees (who are directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under the Companies Act 2006 and under section 151 of the Charities Act 2011, and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We obtained a general understanding of the group's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the group's policies and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of the charity regulation.

We understand that the group complies with the framework through

- updating operating procedures and internal controls as legal and regulatory requirements change; and
- The Trustees' close oversight through regular board meetings.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the Group's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the group:

- FRS 102 and the requirements of the Companies Act 2006 and the Charities Act 2011 in respect of the preparation and presentation of the financial statements
- Health and Safety regulations, including building and fire safety; and
- Charity law and regulation

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management as to the risks of non-compliance and any instances thereof; and
- Reading minutes of meetings of those charged with governance.

The senior statutory auditor led a discussion with members of the engagement team regarding the susceptibility of the group's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were management override of controls and revenue recognition, including the manipulation of revenue through fraudulent journal entries.

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of manual journal entries, selected through applying specific risk assessments applied based on the Group's processes and controls surrounding manual journal entries; and
- Substantive work on revenue transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company, and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Bond
Andrew Bond (Mar 24, 2023 17:58 GMT)

Andrew Bond
Senior Statutory Auditor, for and on behalf of
CLA Evelyn Partners Limited
Statutory Auditor
Chartered Accountants

45 Gresham Street
London
EC2V 7BG
Date

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2022

Consolidated and Company Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 30 September 2022

	Note	**Company 2022** £	Company 2021 £	**Group 2022** £	Group 2021 £
INCOME					
Income from					
Investment income from subsidiary		**5,214**	3,288	**-**	-
Interest income from banks		**2,623**	1,812	**2,622**	1,812
		7,837	5,100	**2,622**	1,812
Income from Charitable Activities					
UKIO		**-**	-	**830,808**	237,469
Total Income		**7,837**	5,100	**833,430**	239,281
EXPENDITURE					
Charitable activities					
Publication of Conference papers		**1,500**	1,320	**1,500**	1,320
UKIO	4,5	**38,996**	42,780	**652,583**	300,314
(Release of) / provision for impairment loss on Loan to Subsidiary	10	**(206,644)**	24,204	**-**	-
Total Expenditure		**(166,148)**	68,304	**654,083**	301,634
Profit / (Deficit) for year		**173,985**	(63,204)	**179,347**	(62,353)
Fund balance brought forward		**339,802**	403,006	**339,800**	402,153
Unrestricted funds Balance carried forward at 30 September		**513,787**	339,802	**519,147**	339,800

Company Registration
Number 04075344

The notes on pages 14 to 19 form part of these financial statements.

RADIOLOGY AND ONCOLOGY CONGRESSES

Financial Statements
Year ended 30 September 2022

Balance Sheets
As at 30 September 2022

	Notes	**Company 2022 £**	Company 2021 £	**Group 2022 £**	Group 2021 £
Fixed Assets					
Investment	8	**2**	2	**-**	-
Current Assets					
Debtors	10	**174,177**	111,436	**97,942**	86,742
Cash at bank and in hand		**357,908**	238,773	**609,884**	303,319
		532,087	350,211	**707,826**	390,061
Creditors: Amounts falling due within one year	11	**18,300**	10,409	**188,679**	50,261
Net Assets		**513,787**	339,802	**519,147**	339,800
Reserves					
Unrestricted funds Carried Forward		**513,787**	339,802	**519,147**	339,800

Small Company Exemption
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the Directors and authorised for issue on 22 March 2023, and signed on its behalf by:

P L Black .....

P. Black Chairman of the Board

John Kotre
John Kotre (Mar 24, 2023 13:55 GMT).....

C. J. Kotre Honorary Treasurer

Company Registration
Number 04075344

The notes on pages 14 to 19 form part of these financial statements.

Consolidated Cashflow Statement
For the year ended 30 September 2022

	2022 £	2021 £
Net cash provided / (used in) by operating activities	**306,565**	(121,190)
Change in cash and cash equivalents in the reporting period	**306,565**	(121,190)
Cash and cash equivalents at the beginning of the reporting period	**303,319**	424,509
Cash and cash equivalents at the end of the reporting period	**609,884**	303,319

Reconciliation of net expenditure to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period	**179,347**	(62,353)
(Increase) / decrease in debtors	**(11,200)**	59,649
Increase / (decrease) in creditors	**138,418**	(118,486)
Net cash provided by / (used in) operating activities	**306,565**	(121,190)

Analysis of cash and cash equivalents

Cash in hand	**609,884**	303,319
Total cash and cash equivalents	**609,884**	303,319

RADIOLOGY AND ONCOLOGY CONGRESSES
Notes to the Financial Statements
For the Year Ended 30 September 2022

1 Accounting Policies

a) Company information

Radiology and Oncology Congresses is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Fairmount House, 230, Tadcaster Road, York YO24 1ES.

b) Accounting Convention

The accounts have been prepared 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) (effective 1 January 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Radiology and Oncology Congresses, and the group which it heads, meets the definition of a public benefit entity under FRS 102.

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

c) Going Concern

The Group ran a full congress July 4th-6th 2022 in Liverpool. As detailed herein, the result for the year ending September 30th 2022 was a significant profit of £179 K which has increased the Group reserves to £519 K. Looking ahead and building on the success of the 2022 Congress we anticipate running the 2023 event, in the same venue and in the same format, albeit with a more modest expectation for profits.

In the light of the success and financial profitability of the 2022 congress and the plans for the 2023 congress, the Directors are of the opinion that there is reasonable assurance that the Group will be able to continue as a going concern for at least the twelve months following the approval of these accounts. Accordingly, the financial statements have been drawn up on the going concern basis.

d) Consolidation

Radiology and Oncology Congresses owns the whole of the share capital of ROC Events Ltd. The Directors have elected to prepare consolidated accounts and the group financial statements consolidate the financial statements of the company and ROC Events Ltd. The whole of any profit of ROC Events Limited, which would otherwise be subject to corporation tax, is donated to Radiology and Oncology Congresses.

e) Income

Activities in furtherance of the charity's objectives

Events income is accounted for in the period in which the event takes place.

Investment income

Investment income is account for on an accruals basis.

f) Fund accounting

General funds are available for use at the discretion of the Directors in furtherance of the objectives of the charity.

g) Expenditure

All expenses are accounted for on an accruals basis. Expenditure incurred in connection with the specific objects of the charity is included under the heading charitable expenditure.

Expenditure is classified by the category of activity for which it is used rather than by type of expense. Allocation is on an actual basis, or where this is not possible, on an estimated usage basis.

- Charitable activities expenditure include both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance and strategic management of the organisation including costs associated with meeting constitutional and statutory requirements.
- Support costs, including Governance costs, are allocated to cost categories based on direct costs in those categories.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

h) Cash and Cash equivalents

Cash and cash equivalents include cash in hand and at bank, and deposits held at call with banks.

i) Financial Instruments

The Group has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the group's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other 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.

Basic financial liabilities, including trade and other creditors, 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.

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 business from suppliers. Accounts 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.

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Members' Guarantee

Radiology and Oncology Congresses is a company limited by guarantee in England and Wales and has a licence to dispose of the word "limited" in its title. The members are: The British Institute of Radiology, The College of Radiographers, and the Institute of Physics and Engineering in Medicine. In the event of a winding up, the liability of the three members would not exceed £1 each.

4 Analysis of Charitable Expenditure

	2022			
	£	**£**	**£**	**£**
	Direct	**Admin**	**Governance**	**Total**
Publishing current year's conference papers	**1,500**	**-**	**-**	**1,500**
UKIO 2020 (note 5)	**604,175**	**9,411**	**38,997**	**652,583**
	605,675	**9,411**	**38,997**	**654,083**

	2021			
	£	£	£	£
	Direct	Admin	Governance	Total
Publishing prior year's conference papers	1,320	-	-	1,320
UKIO 2020 (note 5)	247,822	9,712	42,780	300,314
	249,142	9,712	42,780	301,634

The Group employed no staff in the year (2021: none).

5 Expenditure by the Group

United Kingdom Imaging and Oncology Congress

	2022	2021
	£	£
Direct Venue Costs	**51,817**	51,817
Other Event Costs	**552,359**	196,005
Total UKIO Costs	**604,176**	247,822

6 Deficit on Ordinary Activities - Group

The deficit is stated after charging:	**2022**	2021
	£	£
Auditors' remuneration: Audit (excluding VAT)	**14,500**	12,000
Non-Audit (excluding VAT)	**1,250**	1,000
Directors' and Officers' Insurance	**2,516**	2,138

7 Trustees' Remuneration

No Trustee received any remuneration during the current or previous year.
Travel expenses of £5,872 (2021: £967) were reimbursed to 4 (2021: 2) trustees.
The Trustees are considered to be the charity's key management personnel.

8 Fixed Asset Investments

Group investment – company
ROC Events Limited is a wholly owned subsidiary by way of a gift of shares. The company's registered address is Fairmount House, 230 Tadcaster Road, York, YO24 1ES, its Company number 06722032; it carries out trading activities and its profits are donated to the parent company.
The company has authorised share capital of 100 shares at £1 of which currently only 2 have been issued.

	Company / Charity	
	2022	2021
Total investment	**£2**	£2

The following information has been extracted from the financial statements of ROC Events Limited for the year ended 30 September 2021:

	2022	2021
	£	**£**
Aggregate Assets	**349,036**	151,289
Aggregate Liabilities	**(343,673)**	(357,933)
Reserves	**5,363**	(206,644)
Total Income	**830 808**	237,469
Total Expenditure	**(618,801)**	(261,673)
Profit / (loss) for year	**212,007**	(24,204)

10 Debtors

	Company / Charity		Group	
	2022	2021	**2022**	2021
	£	£	**£**	£
Trade debtors	**-**	-	**11,331**	11,152
Amounts owed by group undertakings	**173,295**	318,080	**-**	-
Less: Provision for doubtful debts		(206,644)	**-**	-
Prepayments and accrued income	**882**	-	**1,083**	47,740
VAT repayment	**-**	-	**85,528**	27,850
	174,177	111,436	**97,942**	86,742

The carrying value of the loan to the subsidiary undertaking ROC Events Limited was previously considered to be impaired to reflect the fact that cumulative losses in 2019/20 and 2020/21 had resulted in a net deficit as of September 30th 2021 of £206,644 for which recovery had been considered unlikely. In view of the ROC Events Limited's return to solvency it is considered that there is no longer any impairment and the provision has been written back. ROC continues to provide a loan to ROC-Events Limited in order to provide the latter with working capital. ROC Events Limited runs the annual UKIO congress, which is a charitable activity.

11 Creditors

	Company / Charity		Group	
	2022	2021	**2022**	2021
	£	£	**£**	£
Trade creditors	**-**	-	**159,582**	29,817
Deferred Income and Accruals	**18,300**	10,409	**29,097**	20,444
	18,300	10,409	**188,679**	50,261

12 Financial Assets

	Company / Charity		Group	
	2022	2021	**2022**	2021
	£	£	**£**	£
Carrying value of Financial Assets				
Financial assets at amortised cost	**174,177**	111,436	**11,331**	11,152
Carrying value of Financial Liabilities				
Financial liabilities at amortised cost	**18,300**	10,409	**188,679**	50,261

13 Taxation

Radiology and Oncology Congresses has charitable status and is exempt from capital and income taxes on its charitable activities.

14 Committed Expenditure

As at 30 September 2022, the group had entered into contracts in respect of the 2023, 2024 and 2025 events; the commitment was £428,694, excluding any inflationary increments for the 2024 and 2025 expenses. Post year end, the Group entered into further contracts which increased the commitment by £178,905.

15 Related Party Transactions

On June 3rd 2020 the Company granted to its subsidiary ROC Events Limited an unsecured loan facility for an amount of £500,000 repayable on demand at an interest cost charged interest at a rate of 1% plus the Bank of England base rate on outstanding balances.

With effect from April 1st 2020 the Company Secretarial functions for both the Company and its subsidiary ROC Events Ltd. are subcontracted to the Institute of Physics and Engineering in Medicine, one of the Charity's three members. The 2021/22 fee was £12,542 (2020/21: £14,140), of which £3,316 (2021 - £3,089) was unpaid as at the year end.

ROC 2022 accounts

Final Audit Report 2023-03-24

Created:	2023-03-23
By:	Claire Sharpe (Claire@ipem.ac.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAKGltk93ul_9EIZZ_mJWaQ0IQ-l65V9uj

"ROC 2022 accounts" History

Document created by Claire Sharpe (Claire@ipem.ac.uk)
2023-03-23 - 4:52:47 PM GMT

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Signer pam.black@ukio.org.uk entered name at signing as Pamela Lesley Black
2023-03-24 - 8:04:47 AM GMT

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Signer andrew.bond@evelyn.com entered name at signing as Andrew Bond

2023-03-24 - 5:58:18 PM GMT

Document e-signed by Andrew Bond (andrew.bond@evelyn.com)

Signature Date: 2023-03-24 - 5:58:20 PM GMT - Time Source: server

Agreement completed.

2023-03-24 - 5:58:20 PM GMT

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RADIOLOGY AND ONCOLOGY CONGRESSES

England & Wales - Charity number 1087939

Accounts

RADIOLOGY AND ONCOLOGY CONGRESSES

Registered Number: 04075344
Charity Number: 1087939

ANNUAL REPORT OF THE DIRECTORS and TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2021

RADIOLOGY AND ONCOLOGY CONGRESSES

Annual Report of the Directors and Trustees
Year ended 30 September 2021

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RADIOLOGY AND ONCOLOGY CONGRESSES
Annual Report of the Directors and Trustees
Year ended 30 September 2021

1.1 Reference and Administrative Details

Name: Radiology and Oncology Congresses
(sometimes abbreviated to ROC)
Company Registration Number: 04075344.
Charity Number: 1087939.

Principal Office: Fairmount House,
230, Tadcaster Road, York, YO24 1ES

Registered Office: Fairmount House,
230, Tadcaster Road, York, YO24 1ES

Auditors: CLA Evelyn Partners Limited, 45 Gresham Street,
London, EC2V 7BG

Bankers: Unity Trust Bank, Four Brindley Place,
Birmingham, B1 2JB

Solicitors: Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB

Members of the Company:
The British Institute of Radiology
The College of Radiographers
The Institute of Physics and Engineering in Medicine

Radiology and Oncology Congresses Board:

Board Members are both Directors of the Company and Trustees of the Charity.

Chairman	Ms P. Black
Hon. Treasurer	Dr C. J. Kotre
Directors	Ms C. Donaldson Mr R.M. Evans Dr R.A. Malik (appointed 29 June 2021) Mr P.W. Morgan Prof. S.A.P.O'Connor Dr S. Redla Mr I.S. Thomson Dr N.J. B. Spencer, President UKIO 2020 (resigned 6 July 2022)

Honorary Officers:

Marketing Support	Mr Richard Evans
Exhibition Support	Mrs Elizabeth Beckmann

Finance Officer Mr John Turner

1.2 Structure, Governance and Management

1.2.1 Governing Documents
The organisation is a charitable company limited by guarantee, incorporated on the 15 September 2000 and registered as a charity on the 9 August 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association. The current Memorandum and Articles of Association were adopted at the Company's AGM held on September 9th 2020.

1.2.2 Recruitment and Appointment of Board
General meetings of the company are either the Annual General Meeting (AGM) or an Extraordinary General Meeting (EGM). The Directors of the company are also Trustees of the charity and are elected by the members at either the AGM or an EGM. One third (or the number nearest one third) of the Directors who are individuals must retire at each AGM, those longest serving retiring first. The individual Directors are either the current President of the congress that the company organises or individuals elected from nominations by members.

There are currently two Honorary Officers of the Board who are Directors and are elected at an AGM or EGM.

1.2.3 Trustee Induction and Training
All Trustees are familiar with the work of the charity and most have served as Trustees of the member organisations or related organisations.

The Trustees are made aware of their obligations, are directed to the Charity Commission website for further guidance and a ROC Handbook is provided. The Board regularly reviews whether any further training is required.

The Board continues to monitor the mix of skills provided by the Trustees and attempts to ensure the Board has a spread of appropriate skills.

1.2.4 Risk Management
The Board regularly reviews the risks to which the charity is exposed and listed below are the six highest identified risks, together with the steps being taken to mitigate those risks.

Relationship with, and commitment of, professional bodies involved in radiology and oncology - SCOR, BIR, IPEM, specialist societies etc. - promoting multi-professional meetings
All Board members are aware of the importance of commitment and good working relationships between ROC, member organisations and other parties, and strive to maintain them. Where conflicts of interest exist they are dealt with transparently. A high emphasis is placed on working in partnership, recognizing the contributions and perspectives of all concerned.

Promotion of multi-disciplinary Congresses and risk of competing events (multi-disciplinary in UK and abroad + specialist society meetings)
The promotion of multi-disciplinary Congresses is one of a number of fundamental Joint Objectives agreed by all ROC's member organisations. Board members are aware of the need to be aware of potentially competing events which might adversely impact on delegate/exhibitor numbers and keep such matters under strategic review.

Appropriateness and accuracy of content of Congress programmes
All aspects of Congress programmes are reviewed, prospectively and retrospectively, at regular Board meetings. Congress Presidents play a particularly important role in the development of the content of Congress programmes, with oversight by the Board.

Continued attractiveness and relevance of ROC events
Congress Presidents, who are appointed by the Board, are experts in their fields. They are supported by multidisciplinary colleagues with, collectively, a good understanding of the Continuing Professional Development

needs of delegates. All concerned are strongly motivated to ensure the continued attractiveness and relevance of ROC events, in line with ROC's charitable object.

Complete failure/cancellation of an event
Preparations for events, including associated financial risks, are kept under continual review, augmented by minuted reports at ROC-E board meetings at 3-monthly intervals. We have contracted a professional conference organiser, whose day-to-day business is to ensure the success of events. The charity is further protected by an insurance policy against sudden cancellation of the event for outside circumstances other (unfortunately) than a pandemic.

1.2.5 Organisational Structure
The Board meets at least twice a year and the primary responsibilities of the Board, the two Honorary Officers and the Executive Committee are set out in the Articles of Association. Board effectiveness is reviewed as part of an on-going process of review of all ROC and ROC-E operations.

The charity does not employ any management staff. Strategy decisions are discussed and approved by the Board of Trustees, and operational delivery is the responsibility of ROC Events Ltd, the wholly-owned subsidiary company, reporting to the Board of Trustees. The Board is supported by a qualified Finance Officer who provides financial and administrative support, who receives a modest payment, and the services of a Professional Conference Organising company. Since April 2020 Company Secretarial responsibilities have been undertaken by one of the members, IPEM, for which it is remunerated. None of the Board members is remunerated.

There is one Committee reporting to the Board: the UKIO Organising Committee. All members of the committee are volunteers. This committee advises the Board as to the scientific programme for the annual UK Imaging and Oncology Congress.

1.3 Objectives and Activities

The object of the Charity shall be to advance education in radiology, oncology and related sciences, particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine, and the dissemination for public benefit of the useful results of reports of research arising from such congresses.

The company brings together three of the main UK professional organisations involved in radiology, medical imaging and radiation oncology to organise an annual major combined event encompassing diagnostic and therapeutic use of imaging and radiation.

The main objective for 2020 - 2021 was to organise the UK Imaging and Oncology Congress (UKIO). The Directors had hoped that UKIO could once again be held as a physical event, but unfortunately due to the uncertainties surrounding the post- Covid reopening and the long lead time necessary for planning such a conference the decision was taken to hold the 2021 event virtually, with a much fuller programme than in 2020.The event ultimately took place virtually during the three weeks June 7th -25th 2021.

Volunteers undertake most of the organising of the scientific planning of the congresses.

1.4 Public Benefit

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Commission in exercising their powers and planning the activities of the charity, including the guidance "Public Benefit: running a charity (PB2)".

The company has charitable purposes, as set out in 1.3 above, which are for public benefit. They cover three of the descriptions of charitable purpose set out in the Charities Act 2011:

- The advancement of education;
- The advancement of health;
- The advancement of the arts, culture, heritage or science.

The Charity Commission has set out two key principles of public benefit:

There must be an identifiable benefit or benefits
The congress, which the charity organises as its main activity, advances the education and training of a range of persons involved in healthcare through lectures, debates and teaching sessions that not only relate to clinical practice but also include service delivery and standards. It also advances scientific knowledge in medicine and related areas. These two types of activities promote the advancement of education, health and science.

Benefits must be to the public, or section of the public
The main direct beneficiaries of the activities of the charity are healthcare professionals and researchers involved in the areas of medical imaging and treatment of cancer using radiation. The main professions involved include medical doctors, radiographers, medical physicists and industrialists. Underlying the entire operations of Radiology and Oncology Congresses is the belief that its activities are to the benefit of the public, and in particular to patients undergoing diagnostic or therapeutic radiological procedures.

The congress as originally envisaged was open to all, with no preferential registration fees for members of particular societies or organisations. There are wide public benefits from improved healthcare resulting from the activities of the charity.

Radiology and Oncology Congresses does not engage in any political activity.

1.5 Achievements and Performance

Radiology and Oncology Congresses (ROC) is a charitable company, registered with both the Charity Commission and Companies House. It is a private limited company incorporated by guarantee. Its aims and activities are encapsulated in its charitable object – *to advance education in radiology, oncology and related sciences particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine and the dissemination for the public benefit of the useful results of reports of research arising from such congresses.*

It had been hoped that UKIO 2021 could once again be held as a physical event, but unfortunately due to the uncertainties surrounding the post- Covid reopening and the long lead time necessary for planning such a conference the decision was taken to hold the event virtually, with a much fuller programme than in 2020. Delegate and exhibitor safety is the primary concern of the Board and to hold such an event with anywhere near its normal attendance would obviously have constituted a risk of being a "spreader event" even if it had been legally permissible for it to take place.

The congress took place online June7-25th with the theme "Connect and Transform". With more time to prepare and plan online delivery that in the prior year a substantially larger programme was delivered.

The number of sessions was 125, delivered by 353 speakers; a total of number of 1,027 live delegates registered on average for 10 sessions each. Unlike the prior year delegates were charged a modest fee for attendance. Engagement has continued on the platform after the congress closed.

Whilst there was no physical presence, many of our usual exhibitors purchased tiered sponsorship packages, with

options to engage with delegates digitally.

Whilst the number of individuals attending was lower than the 4,949 – of whom 2,562 were based outside the UK - who attended the more limited (and free) 2020 virtual conference participation was only marginally below expectations. In common with other regular conferences that have had to operate digitally, we are beginning to see a degree of "digital fatigue", which combined with pandemic induced pressures on healthcare staff and resulting exhaustion is leading to a short term decline in take-up.

The feedback on the 2021 online congress was positive from a delegate perspective but the sponsors found the opportunities to network with the (virtual) attendees were limited.

The feedback also suggested that there was a strong appetite amongst both exhibitors and delegates for retaining a physical format when this would be safe. The Company was delighted to be able to run the 2022 congress as a face-to-face event in Liverpool in early July which early feedback – both operational and financial – suggests was very successful.

The Directors have for some time recognised that financial and workload pressures affect budgets and ability to attend educational events and been aware of the opportunities and challenges of aspects such as digitisation of educational provision. If there is positive outcome of the COVID pandemic it is the acceleration of the development of ROC-E's digital offering and increase in accessibility. However, it is apparent is that there is still a strong demand for comprehensive "broad brush" flagship events such as UKIO and the networking opportunities it offers and 2023 will once again take place in Liverpool in June 2023

1.6 Financial Review

1.6.1 Financial Activities

Total income for the year for the charity was £5,100 (2020: £20,472), The prior year included £8,519 distributed by its subsidiary in respect of its profits arising in the financial year ending 30/09/2019. Direct operational and governance costs totalled £42,780 (2020: £58,909). The prior year costs included work on a major upgrade of the Congress website which has been suspended. As a result of the continuing losses incurred by ROC Events Limited it has been judged necessary to provide for an additional impairment of the loan to the entity, a further write down of £24,204 corresponding to the loss for the year of the subsidiary. The aggregate deficit of the charity was £63,204 (2020: £222,197).

Through its subsidiary, ROC Events Ltd, the charity organised the United Kingdom online Imaging and Oncology Congress (UKIO). Although the subsidiary as a whole incurred a loss of £24,204 the Directors note that £51,818 of costs were attributable to historic commitments to hiring the physical venue for a congress which ultimately did not take place and that the virtual congress, on a stand-alone basis, made a small profit. The net loss for the prior year was £193,360.

The Group figures for 2021 reflect the inclusion of the gross income and expenditure for the charity's trading subsidiary, ROC Events Ltd.

No grants were made in the year under report. During the year the Charity funded the cost of publishing the 2021 congress papers. Work is on-going to identify further areas where the charity might better use its scientific meetings to engage with the broader public and encourage the development of young professionals within the sector.

1.6.2 Reserves

The group loss of £62,353 has caused the group reserves to reduce to £339,800 at 30 September 2021 (2020: £402,153). The Trustees have reviewed the Reserves Policy and believe it appropriate to require a minimum of £250,000 to provide working capital for the Group, as suitable venues need to be booked significantly in advance to ensure stability for the events organised by the charity. The Trustees will review the strategic requirements of the scientific meetings in the coming years to build on the current outreach elements of the meetings and consider that the balance of free reserves which will still be available provides a firm financial base for these developments.

1.7 Plans for Future Periods

Whilst the "enforced" reduced and virtual 2021 congress was a success there remains considerable appetite from delegates and exhibitors for physical congress – provided of course that it can be held safely. As referred to above the Company held the 2022 UK Imaging and Oncology (UKIO) in Liverpool in early July 2022 and will return to Liverpool in June next year for the 2023 congress.

1.8 Acknowledgements

The Board of Trustees wishes to pay special tribute to the enormous hard work by the congress's President and Committee, on whom the success of the congresses is entirely dependent. The Board also wishes to acknowledge the excellent contribution of the professional conference organiser, Profile Productions Ltd, towards the effective and professional staging of the 2021 event. That an entire and varied conference programme was successfully delivered online and under difficult circumstances demonstrates their level of commitment and professionalism

1.9 Auditors

CLA Evelyn Partners (formerly Nexia Smith & Williamson), first appointed for the audit of the financial statements for the period ending September 30th 2019, is the auditor.

1.10 Small Company Exemption

The report and the financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

1.11 Statement of Trustees' Responsibilities

The Trustees (who are also directors of the Radiology and Oncology Congresses 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the income and expenditure of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.12 Audit Information

In so far as each of the trustees are aware:

a) there is no relevant information of which the charitable company's auditor is unaware; and

b) the Trustees have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Signed on behalf of the Trustees by:

Pamela L Black (Jul 26, 2022 12:49 GMT+1)

.....

Director

P. Black 26 July 2022

evelyn PARTNERS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RADIOLOGY AND ONCOLOGY CONGRESSES

Opinion

We have audited the financial statements of Radiology and Oncology Congresses (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 September 2021 which comprise Consolidated and Company Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 September 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the *Annual report of the Directors and Trustees and Financial Statements*, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the *Annual report of the Directors and Trustees and Financial Statements*. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of the charity regulation.

We understand that the group complies with the framework through

- updating operating procedures and internal controls as legal and regulatory requirements change; and
- The Trustees' close oversight through regular board meetings.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the Group's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the group:

- FRS 102 and the requirements of the Companies Act 2006 and the Charities Act 2011 in respect of the preparation and presentation of the financial statements
- Health and Safety regulations, including building and fire safety; and
- Charity law and regulation

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management as to the risks of non-compliance and any instances thereof; and
- Reading minutes of meetings of those charged with governance.

The senior statutory auditor led a discussion with members of the engagement team regarding the susceptibility of the group's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were management override of controls and revenue recognition, including the manipulation of revenue through fraudulent journal entries.

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of manual journal entries, selected through applying specific risk assessments applied based on the Group's processes and controls surrounding manual journal entries; and
- Substantive work on revenue transactions.

The senior statutory auditor was satisfied that the engagement team collectively had the appropriate competence and capabilities to identify or recognise irregularities. In particular, both the senior statutory auditor and the audit manager have a number of years' experience in dealing with group'/s with similar risk profiles.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company, and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

CLA Evelyn Partners

Andrew Bond
Senior Statutory Auditor, for and on behalf of
CLA Evelyn Partners Limited
Statutory Auditor
Chartered Accountants

45 Gresham Street
London
EC2V 7BG
Date 28/7/22

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees (who are directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under the Companies Act 2006 and under section 151 of the Charities Act 2011, and report in accordance with those Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We obtained a general understanding of the group's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the group's policies

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2021

Consolidated and Company Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 30 September 2021

	Note	**Company 2021** £	Company 2020 £	**Group 2021** £	Group 2020 £
INCOME					
Income from					
Donations from third parties		**-**	19	**-**	19
Donation from subsidiary		**-**	8,519	**-**	-
Investment income from subsidiary		**3,288**	7,693	**-**	-
Interest income from banks		**1,812**	4,241	**1,812**	4,241
		5,100	20,472	**1,812**	4,260
Income from Charitable Activities					
UKIO		**-**	-	**237,469**	50,000
Total Income		**5,100**	20,472	**239,281**	54,260
EXPENDITURE					
Charitable activities					
Publication of Conference papers		**1,320**	1,320	**1,320**	1,320
UKIO	4,5	**42,780**	58,909	**300,314**	284,509
Impairment loss on Loan to Subsidiary	10	**24,204**	182,440	**-**	-
Total Expenditure		**68,304**	242,669	**301,634**	285,829
Deficit for year		**(63,204)**	(222,197)	**(62,353)**	(231,569)
Fund balance brought forward		**403,006**	625,203	**402,153**	633,722
Unrestricted funds Balance carried forward at 30 September 2019		**339,802**	403,006	**339,800**	402,153

Company Registration
Number 04075344

The notes on pages 15 to 20 form part of these financial statements.

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2021

Balance Sheets
As at 30 September 2021

	Notes	**Company 2021**	Company 2020	**Group 2021**	Group 2020
Fixed Assets					
Investment	8	**2**	2	**-**	-
Current Assets					
Debtors	10	**111,436**	42,353	**86,742**	146,391
Cash at bank and in hand		**238,773**	370,723	**303,319**	424,509
		350,211	413,078	**390,061**	570,900
Creditors: Amounts falling due within one year	11	**10,409**	10,072	**50,261**	168,747
Net Assets		**339,802**	403,006	**339,800**	402,153
Reserves					
Unrestricted funds Carried Forward		**339,802**	403,006	**339,800**	402,153

Small Company Exemption
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the Directors and authorised for issue on 26 July 2022, and signed on its behalf by:

P Black
Peter A L Black (Jul 26, 2022 13:49 GMT+1)
.....

P. Black Chairman of the Board

John Kotre
John Kotre (Jul 26, 2022 11:31 GMT+1)
.....

C. J. Kotre Honorary Treasurer

Company Registration Number 04075344

The notes on pages 15 to 20 form part of these financial statements.

RADIOLOGY AND ONCOLOGY CONGRESSES
Financial Statements
Year ended 30 September 2021

Consolidated Cashflow Statement
For the year ended 30 September 2020

	2021	2020
	£	£
Net cash (used in) / provided by operating activities	**(121,190)**	(309,684)
Change in cash and cash equivalents in the reporting period	**(121,190)**	(309,684)
Cash and cash equivalents at the beginning of the reporting period	**424,509**	734,193
Cash and cash equivalents at the end of the reporting period	**303,319**	424,509

Reconciliation of net expenditure to net cash flow from operating activities

	2021	2020
	£	£
Net expenditure for the reporting period	**(62,353)**	(231,569)
Decrease / (increase) in debtors	**59,649**	(58,405)
(Decrease) / increase in creditors	**(118,486)**	(19,710)
Net cash (used in) / provided by operating activities	**(121,190)**	(309,684)

Analysis of cash and cash equivalents

Cash in hand	**303,319**	424,153
Total cash and cash equivalents	**303,319**	424,153

RADIOLOGY AND ONCOLOGY CONGRESSES
Notes to the Financial Statements
For the Year Ended 30 September 2021

1 Accounting Policies

a) Company information

Radiology and Oncology Congresses is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Fairmount House, 230, Tadcaster Road, York YO24 1ES.

b) Accounting Convention

The accounts have been prepared 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) (effective 1 January 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Radiology and Oncology Congresses, and the group which it heads, meets the definition of a public benefit entity under FRS 102.

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

c) Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements.

The Group ran a full congress in July 4th-6th 2022 in Liverpool. Given the lingering impact of COVID 19 on the availability of NHS staff, physical attendance exceeded management's expectations. Our preliminary estimate of the net result of the operating subsidiary for the financial year ending September 30th, 2022, is for a profit in the range £50 K - £100 K and a net cashflow in the range £80 K to £130 K which will enable the operational subsidiary to repay a significant portion of the loan from the Company. Looking further ahead and building on the success of the 2022 Congress we anticipate running the 2023 event, in the same venue and in the same format.

In the light of the success and financial profitability of the 2022 congress and the plans for the 2023 congress, the Directors are of the opinion that Company will be able to continue as a going concern for at least the twelve months following the approval of these accounts.

d) Consolidation

The group financial statements consolidate the financial statements of the company and its wholly owned subsidiary undertaking, ROC Events Ltd.

e) Income

Activities in furtherance of the charity's objectives

Events income is accounted for in the period in which the event takes place.

Investment income

Investment income is account for on an accruals basis.

f) Fund accounting

General funds are available for use at the discretion of the Directors in furtherance of the objectives of the charity.

g) Expenditure

All expenses are accounted for on an accruals basis. Expenditure incurred in connection with the specific objects of the charity is included under the heading charitable expenditure.

Expenditure is classified by the category of activity for which it is used rather than by type of expense. Allocation is on an actual basis, or where this is not possible, on an estimated usage basis.

- Charitable activities expenditure include both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance and strategic management of the organisation including costs associated with meeting constitutional and statutory requirements.
- Support costs, including Governance costs, are allocated to cost categories based on direct costs in those categories.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

h) Cash and Cash equivalents

Cash and cash equivalents include cash in hand and at bank, and deposits held at call with banks.

i) Financial Instruments

The Group has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the group's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other 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.

Basic financial liabilities, including trade and other creditors, 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.

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 business from suppliers. Accounts 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.

J) Group Accounts

Radiology and Oncology Congresses owns the whole of the share capital of ROC Events Limited. The Directors have elected to prepare consolidated accounts. The whole of any profit of ROC Events Limited, which would otherwise be subject to corporation tax, is donated each year to Radiology and Oncology Congresses.

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Members' Guarantee

Radiology and Oncology Congresses is a company limited by guarantee in England and Wales and has a licence to dispose of the word "limited" in its title. The members are: The British Institute of Radiology, The College of Radiographers, and the Institute of Physics and Engineering in Medicine. In the event of a winding up, the liability of the three members would not exceed £1 each.

4 Analysis of Charitable Expenditure

	2021			
	£	£	£	£
	Direct	**Admin**	**Governance**	**Total**
Publishing current year's conference papers	**1,320**	**-**	**-**	**1,320**
UKIO 2020 (note 5)	**247,822**	**9,712**	**42,780**	**300,314**
	249,142	**9,712**	**42,780**	**301,634**

	2020			
	£	£	£	£
	Direct	Admin	Governance	Total
Publishing prior year's conference papers	1,320	-	-	1,320
UKIO 2020 (note 5)	217,536	8,604	58,909	284,509
	218,856	8,604	58,909	285,829

5 Expenditure by the Group

United Kingdom Imaging and Oncology Congress

	2021	2020
	£	£
Direct Venue Costs	**51,817**	66,396
Other Event Costs	**196,005**	151,140
Total UKIO Costs	**247,822**	217,536

The direct venue costs for the year related to the partial payment of contractual commitments, the balance of the commitments having been waived by the venue provider.

6 Deficit on Ordinary Activities - Group

The deficit is stated after charging:

	2021	2020
	£	£
Auditors' remuneration: Audit (excluding VAT)	**12,000**	9,414
Non-Audit (excluding VAT)	**1,000**	900
Directors' and Officers' Insurance	**2,138**	1,889

7 Trustees' Remuneration

No Trustee received any remuneration during the current or previous year.
Travel expenses of £967 (2020: £2,510) were reimbursed to 2 (2020: 2) trustees.
The Trustees are considered to be the charity's key management personnel.

8 Fixed Asset Investments

Group investment – company
ROC Events Limited is a wholly owned subsidiary by way of a gift of shares. The company's registered address is Fairmount House, 230 Tadcaster Road, York, YO24 1ES, its Company number 06722032; it carries out trading activities and its profits are donated to the parent company.
The company has authorised share capital of 100 shares at £1 of which currently only 2 have been issued.

	Company / Charity	
	2021	2020
Total investment	**£2**	£2

The following information has been extracted from the financial statements of ROC Events Limited for the year ended 30 September 2021:

	2021	2020
	£	£
Aggregate Assets	**151,289**	200,176
Aggregate Liabilities	**(357,933)**	(382,616)
Reserves	**(206,644)**	(182,440)
Total Income	**237,469**	50,000
Total Expenditure	**(261,673)**	(243,360)
(Loss)/ Profit for year	**(24,204)**	(193,360)

10 Debtors

	Company / Charity		Group	
	2021	2020	**2021**	2020
	£	£	£	£
Trade debtors	**-**	-	**11,152**	5,365
Amounts owed by group undertakings	**318,080**	224,793	**-**	-
Less: Provision for doubtful debts	**(206,644)**	(182,440)	**-**	-
Prepayments	**-**	-	**47,740**	99,637
VAT repayment	**-**	-	**27,850**	41,389
	111,436	42,353	**86,742**	146,391

The carrying value of the loan to the subsidiary undertaking ROC Events Limited has been impaired to reflect the fact that the loss it incurred in the year has resulted in a net deficit of £206,644 for which recovery is currently considered unlikely. The subsidiary company runs the annual UKIO congress, which is a charitable activity, and the loan supports the provision of that activity.

11 Creditors

	Company / Charity		Group	
	2021	2020	**2021**	2020
	£	£	£	£
Trade creditors	**-**	-	**29,817**	142,003
Deferred Income and Accruals	**10,409**	10,072	**20,444**	26,744
	10,409	10,072	**50,261**	168,747

12 Financial Assets

	Company / Charity		Group	
	2021	2020	**2021**	2020
	£	£	£	£
Carrying value of Financial Assets				
Financial assets at amortised cost	**111,436**	42,353	**11,152**	5,365
Carrying value of Financial liabilities				
Financial liabilities at amortised cost	**10,409**	10,072	**50,261**	168,747

13 Taxation

Radiology and Oncology Congresses has charitable status and is exempt from capital and income taxes on its charitable activities.

14 Committed Expenditure

The group has entered into a series of contracts with ACC Liverpool as the venue for the 2022 event and subsequent to the balance sheet date also for the 2023 event. The outstanding commitment in respect of the 2022 congress outstanding at 30 September 2021 was £4,478 (2020: £233,023). The commitment entered into post year-end for 2023 is £173,694.

15 Related Party Transactions

On June 3rd 2020 the Company granted to its subsidiary ROC Events Limited a new unsecured loan facility for an amount of £500,000 repayable on demand at an interest cost charged interest at a rate of 1% plus the Bank of England base rate on outstanding balances. The previous loan facility of September 20th 2011 was terminated and the balance transferred to the new facility on June 3rd 2020. Following the substantial loss incurred by ROC Events Limited in the year the carrying value of the loan has been written down to reflect the impairment.

With effect from April 1st 2020 the Company Secretarial functions for both the Company and its subsidiary ROC Events Ltd. are subcontracted to one of the organisation's members,
the Institute of Physics and Engineering in Medicine, for an annual fee of £10,140. For the year ending September 30th 2020 the sum of £5,070 was paid.

RADIOLOGY AND ONCOLOGY CONGRESSES

England & Wales - Charity number 1087939

Accounts

RADIOLOGY AND ONCOLOGY CONGRESSES

Registered Number: 04075344
Charity Number: 1087939

ANNUAL REPORT OF THE DIRECTORS and TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2020

RADIOLOGY AND ONCOLOGY CONGRESSES

Annual Report of the Directors and Trustees
Year ended 30 September 2020

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RADIOLOGY AND ONCOLOGY CONGRESSES

Annual Report of the Directors and Trustees
Year ended 30 September 2020

1.1 Reference and Administrative Details

Name: Radiology and Oncology Congresses
(sometimes abbreviated to ROC)
Company Registration Number: 04075344.
Charity Number: 1087939.

Principal Office: Fairmount House,
230, Tadcaster Road, York, YO24 1ES

Registered Office: Fairmount House,
230, Tadcaster Road, York, YO24 1ES

Auditors: Nexia Smith & Williamson, 25 Moorgate, London EC2R 6AY

Bankers: Unity Trust Bank, Four Brindley Place,
Birmingham, B1 2JB

Solicitors: Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB

Members of the Company:

The British Institute of Radiology
The College of Radiographers
The Institute of Physics and Engineering in Medicine

Radiology and Oncology Congresses Board:

Board Members are both Directors of the Company and Trustees of the Charity.

Chairman	Ms P. Black
Hon. Treasurer	Dr C. J. Kotre
Directors	The British Institute of Radiology (resigned 9 September 2020) The College of Radiographers (resigned 9 September 2020) The Institute of Physics and Engineering in Medicine (resigned 9 September 2020) The Royal College of Radiologists (resigned 25 October 2019) Ms C. Donaldson (appointed 9 September 2020) Mr R.M. Evans (appointed 9 September 2020) Mr P.W. Morgan (appointed 9 September 2020) Prof. S.A.P.O'Connor (appointed 9 September 2020) Dr S. Redla (appointed 9 September 2020) Mr I.S. Thomson (appointed 9 September 2020) Dr N.J. B. Spencer, President UKIO 2020 (appointed 25 October 2019) Dr J. Kabala, President UKIO 2019, (resigned 25 October 2019) Mr H. B. Wilkins (resigned 25 October 2019)

Honorary Officers:

Marketing Support	Mr Richard Evans
Exhibition Support	Mrs Elizabeth Beckmann
Finance Officer	Mr John Turner

1.2 Structure, Governance and Management

1.2.1 Governing Documents
The organisation is a charitable company limited by guarantee, incorporated on the 15 September 2000 and registered as a charity on the 9 August 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association. The current Memorandum and Articles of Association were adopted at the Company's AGM held on September 9th 2020.

1.2.2 Recruitment and Appointment of Board
General meetings of the company are either the Annual General Meeting (AGM) or an Extraordinary General Meeting (EGM). The Directors of the company are also Trustees of the charity and are elected by the members at either the AGM or an EGM. One third (or the number nearest one third) of the Directors who are individuals must retire at each AGM, those longest serving retiring first. The individual Directors are either the current President of the congress that the company organises or individuals elected from nominations by members.

There are currently two Honorary Officers of the Board who are Directors and are elected at an AGM or EGM.

1.2.3 Trustee Induction and Training
All Trustees are familiar with the work of the charity and most have served as Trustees of the member organisations or related organisations.

The Trustees are made aware of their obligations, are directed to the Charity Commission website for further guidance and a ROC Handbook is provided. The Board regularly reviews whether any further training is required.

The Board continues to monitor the mix of skills provided by the Trustees and attempts to ensure the Board has a spread of appropriate skills.

1.2.4 Risk Management
The Board regularly reviews the risks to which the charity is exposed and listed below are the six highest identified risks, together with the steps being taken to mitigate those risks.

Relationship with, and commitment of, professional bodies involved in radiology and oncology- SCOR, BIR, IPEM, specialist societies etc. - promoting multi-professional meetings
All Board members are aware of the importance of commitment and good working relationships between ROC, member organisations and other parties, and strive to maintain them. Where conflicts of interest exist they are dealt with transparently. A high emphasis is placed on working in partnership, recognizing the contributions and perspectives of all concerned.

Promotion of multi-disciplinary Congresses and risk of competing events (multi-disciplinary in UK and abroad + specialist society meetings)
The promotion of multi-disciplinary Congresses is one of a number of fundamental Joint Objectives agreed by all ROC's member organisations. Board members are aware of the need to be aware of potentially competing events which might adversely impact on delegate/exhibitor numbers and keep such matters under strategic review.

Appropriateness and accuracy of content of Congress programmes
All aspects of Congress programmes are reviewed, prospectively and retrospectively, at regular Board meetings. Congress Presidents play a particularly important role in the development of the content of Congress programmes, with oversight by the Board.

Continued attractiveness and relevance of ROC events
Congress Presidents, who are appointed by the Board, are experts in their fields. They are supported by multidisciplinary colleagues with, collectively, a good understanding of the Continuing Professional Development needs of delegates. All concerned are strongly motivated to ensure the continued attractiveness and relevance of ROC events, in line with ROC's charitable object.

Complete failure/cancellation of an event
Preparations for events, including associated financial risks, are kept under continual review, augmented by minuted reports at ROC-E board meetings at 3-monthly intervals. We have contracted a professional conference organiser, whose day-to-day business is to ensure the success of events. The charity is further protected by an insurance policy against sudden cancellation of the event for outside circumstances other (unfortunately) than a pandemic.

1.2.5 Organisational Structure
The Board meets at least twice a year and the primary responsibilities of the Board, the two Honorary Officers and the Executive Committee are set out in the Articles of Association. Board effectiveness is reviewed as part of an on-going process of review of all ROC and ROC-E operations.

The charity does not employ any management staff. Strategy decisions are discussed and approved by the Board of Trustees, and operational delivery is the responsibility of ROC Events Ltd, the wholly-owned subsidiary company, reporting to the Board of Trustees. The Board is supported by a qualified Finance Officer who provides financial and administrative support, who receives a modest payment, and the services of a Professional Conference Organising company. Since April 2020 Company Secretarial responsibilities have been undertaken by one of the members, IPEM, for which it is remunerated. None of the Board members is remunerated.

There is one Committee reporting to the Board: the UKIO Organising Committee. All members of the committee are volunteers. This committee advises the Board as to the scientific programme for the annual UK Imaging and Oncology Congress.

1.3 Objectives and Activities

The object of the Charity shall be to advance education in radiology, oncology and related sciences, particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine, and the dissemination for public benefit of the useful results of reports of research arising from such congresses.

The company brings together three of the main UK professional organisations involved in radiology, medical imaging and radiation oncology to organise an annual major combined event encompassing diagnostic and therapeutic use of imaging and radiation.

The main objective for 2019 - 2020 was to organise the UK Imaging and Oncology Congress (UKIO). This three day event was scheduled to be held June 1st to 3rd 2020 in Liverpool but owing to the Covid 19 pandemic was cancelled in March. However, the Conference President and his team, together with our professional conference organiser Profile Productions Limited invested considerable time and effort in producing an on-line version to present 45 of the key sessions from the original programme which were delivered in bite-sized chunks over June and July 2020.

Volunteers undertake most of the organising of the scientific planning of the congresses.

1.4 Public Benefit

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Commission in exercising their powers and planning the activities of the charity, including the guidance "Public Benefit: running a charity (PB2)".

The company has charitable purposes, as set out in 1.3 above, which are for public benefit. They cover three of the descriptions of charitable purpose set out in the Charities Act 2011:

- The advancement of education;
- The advancement of health;
- The advancement of the arts, culture, heritage or science.

The Charity Commission has set out two key principles of public benefit:

There must be an identifiable benefit or benefits
The congress, which the charity organises as its main activity, advances the education and training of a range of persons involved in healthcare through lectures, debates and teaching sessions that not only relate to clinical practice but also include service delivery and standards. It also advances scientific knowledge in medicine and related areas. These two types of activities promote the advancement of education, health and science.

Benefits must be to the public, or section of the public
The main direct beneficiaries of the activities of the charity are healthcare professionals and researchers involved in the areas of medical imaging and treatment of cancer using radiation. The main professions involved include medical doctors, radiographers, medical physicists and industrialists. Underlying the entire operations of Radiology and Oncology Congresses is the belief that its activities are to the benefit of the public, and in particular to patients undergoing diagnostic or therapeutic radiological procedures.

The congress as originally envisaged was open to all, with no preferential registration fees for members of particular societies or organisations. The decision was made to make access to the reduced online version free of charge to delegates. There are wide public benefits from improved healthcare resulting from the activities of the charity.

Radiology and Oncology Congresses does not engage in any political activity.

1.5 Achievements and Performance

Radiology and Oncology Congresses (ROC) is a charitable company, registered with both the Charity Commission and Companies House. It is a private limited company incorporated by guarantee. Its aims and activities are encapsulated in its charitable object – *to advance education in radiology, oncology and related sciences particularly by the provision of congresses pertaining to the radiation sciences as applied to medicine and the dissemination for the public benefit of the useful results of reports of research arising from such congresses.*

The decision to cancel the event planned for June 1st to 3rd 2020 in Liverpool was taken with considerable reluctance in mid March but it soon became apparent that it would have been impossible to hold a physical congress during the remainder of the financial year. In the face of considerable adversity the Conference President and his team, together with our professional conference organiser Profile Productions Limited invested considerable time and effort in producing an on-line version to present 45 of the key sessions from the original programme which were delivered in bite-sized chunks over June and July 2020. This required the mobilisation of 118 speakers. 33 short papers and 173 online posters were also presented. Although the content of the Congress was somewhat reduced owing to the circumstances one substantial positive outcome was that a larger audience was reached: there were 14,488 registrations (of which 7,255 attended) at the live online sessions spread across 4,949 individuals (of whom 2,562 attended, from 48 countries). A further 3,400 sessions have been downloaded after the live sessions. This compares with the 1,698 paying delegates and day visitors in 2019. Feedback received on both the logistical and administrative aspects and the content were very positive.

Given the extremely difficult circumstances the performance against the charitable objective should be seen as another successful year for ROC. For the past 8 years, the Professional Conference Organiser (PCO) has been Profile Productions, and they remain contracted for the 2021 conference.

The 2021 congress will unfortunately once again be provided on a digital platform in 2021. ROC's directors and trustees will continue to be proactive and reactive and are confident in the direction of travel as the Annual Congress returns to its Liverpool home. The next congress will be held at the Liverpool Arena and Convention Centre, in June 2022.

1.6 Financial Review

1.6.1 Financial Activities

Total income for the year for the charity was £20,472 (2019: £14,572), which includes £8,519 distributed by its subsidiary in respect of its profits arising in the prior financial year. Direct operational and governance costs totalled £58,909 (2019: £27,571). These costs are higher than in the previous year as the Company started work on a major upgrade of the congress website which has been temporarily suspended. As a result of the considerable loss incurred by ROC Events Limited it has been judged necessary to provide for an impairment of the loan to the entity, a write down of £182,440. The aggregate deficit of the charity was £ 222,197 (2019: £27,639).

Through its subsidiary, ROC Events Ltd, the charity organised the United Kingdom online Imaging and Oncology Congress (UKIO). Due to the long-term scale of planning and financial commitments involved in planning a conference on UKIO's scale, and the cancellation at short notice, ROC Events Ltd. suffered a significant loss for the year. Turnover of ROC Events Ltd. was limited to £50,000 entirely attributed to the commercial sponsorship of the virtual conference by several of our regular exhibitors – all exhibition sales were cancelled and delegate fees refunded. The net loss for the year was £193,360 (2019: £19,744 profit as restated). The budget for the year had anticipated a small profit, as has been the outcome for substantially all previous years.

The Group figures for 2020 reflect the inclusion of the gross income and expenditure for the charity's trading subsidiary, ROC Events Ltd.

No grants were made in the year under report. During the year the Charity funded the cost of publishing the 2020 congress papers. Work is on-going to identify further areas where the charity might better use its scientific meetings to engage with the broader public and encourage the development of young professionals within the sector.

1.6.2 Reserves

The significant group loss of £231,569 has caused the group reserves to reduce to £402,153 at 30 September 2020 (2019: £633,722). The Trustees have reviewed the Reserves Policy and believe it appropriate to require a minimum of £250,000 to provide working capital for the Group, as suitable venues need to be booked significantly in advance to ensure stability for the events organised by the charity. The Trustees will review the strategic requirements of the scientific meetings in the coming years to build on the current outreach elements of the meetings and consider that the balance of free reserves which will still be available provides a firm financial base for these developments.

1.7 Plans for Future Periods

Whilst the "enforced" reduced and virtual 2020 congress was a success there remains considerable appetite from delegates and exhibitors for physical congress – provided of course that it can be held safely. Unfortunately, this will not be possible for 2021, when another, larger online conference will be delivered. The Company plans to hold another UK Imaging and Oncology (UKIO) in 2022 in Liverpool, albeit augmented by virtual delivery of some of the key sessions for remote access, for which a modest fee will be charged.

1.8 Acknowledgements

The Board of Trustees wishes to pay special tribute to the enormous hard work by the congress's President and Committee, on whom the success of the congresses is entirely dependent. The Board also wishes to acknowledge

the excellent contribution of the professional conference organiser, Profile Production Ltd, towards the effective and professional staging of the 2020 event. That a substantial part of the congress was successfully switched to online delivery in a very short time and under exceptionally difficult circumstances demonstrates their level of commitment and professionalism

1.9 Auditors

Nexia Smith & Williamson, first appointed for the audit of the financial statements for the period ending September 30th 2019, is the auditor.

1.10 Small Company Exemption

The report and the financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

1.11 Statement of Trustees' Responsibilities

The Trustees (who are also directors of the Radiology and Oncology Congresses 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the income and expenditure of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.12 Audit Information

In so far as each of the trustees are aware:

a) there is no relevant information of which the charitable company's auditors are unaware; and

b) the Trustees have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Signed on behalf of the Trustees by:

Director
P. Black 29 June 2021

RADIOLOGY AND ONCOLOGY CONGRESSES

Independent Auditor's Report to the Members and Trustees of Radiology and Oncology Congresses Year ended 30 September 2020

Opinion

We have audited the financial statements of Radiology and Oncology Congresses for the year ended 30 September 2020 which comprise the Consolidated and Parent Charitable Company Statements of Financial Activities, the Group and Parent Charitable Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and the Parent Charitable Company's affairs as at 30 September 2019 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

We draw attention to note 1c *Going concern* of the financial statements. On 11 March 2020, COVID-19 was declared a pandemic by the World Health Organisation. The Trustees are delivering a virtual congress for 2021 and planning a hybrid congress for 2022. However, the ultimate impact of the COVID-19 pandemic on the congress remains unquantifiable at this stage, particularly in relation to forecast income and the possibility of a late cancellation of the 2022 congress. As stated in note 1c, these events or conditions, along with the other matters as set forth in note 1c, indicate that a material uncertainty exists that may cast significant doubt on the Group's and Parent Charity's ability to continue as going concerns. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report of the Directors and Trustees and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 require us to report to you if, in our opinion:

- the Parent Charitable Company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and, in respect of the consolidated financial statements, to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the Charitable Company, the Charitable Company's members, as a body, and the Charity's trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

Andrew Bond
Senior Statutory Auditor, for and on behalf of
Nexia Smith & Williamson
Statutory Auditor
Chartered Accountants

Date: 08/07/2021

25 Moorgate
London
EC2R 6AY

RADIOLOGY AND ONCOLOGY CONGRESSES

Financial Statements
Year ended 30 September 2020

Consolidated and Company Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For the year ended 30 September 2020

	Note	Company 2020 £	Company 2019 £	Group 2020 £	Group 2019 £
INCOME					
Income from					
Donations from third parties		**19**	-	**19**	-
Donation from subsidiary		**8,519**	-	**-**	-
Investment income from subsidiary		**7,693**	10,338	**-**	-
Interest income from banks		**4,241**	4,234	**4,241**	4,234
		20,472	14,572	**4,260**	4,234
Income from Charitable Activities					
UKIO		**-**	-	**50,000**	871,575
Total Income		**20,472**	14,572	**54,260**	875,809
EXPENDITURE					
Charitable activities					
Publication of Conference papers		**1,320**	8,640	**1,320**	8,640
UKIO	3,4,5,6 & 7	**58,909**	27,571	**284,509**	879,982
Impairment loss on Loan to Subsidiary	10	**182,440**	-	**-**	-
Total Expenditure		**242,669**	36,211	**285,829**	888,622
Deficit for year		**(222,197)**	(21,639)	**(231,569)**	(12,813)
Fund balance brought forward		**625,203**	646,842	**633,722**	646,535
Unrestricted funds Balance carried forward at 30 September 2019		**403,006**	625,203	**402,153**	633,722

Company Registration
Number 04075344

The notes on pages 15 to 20 form part of these financial statements.

RADIOLOGY AND ONCOLOGY CONGRESSES

Financial Statements
Year ended 30 September 2020

Balance Sheets
As at 30 September 2020

	Notes	Company 2020	Company 2019	Group 2020	Group 2019
Fixed Assets					
Investment	8	**2**	2	**-**	-
Current Assets					
Debtors	10	**42,353**	217,100	**146,391**	87,986
Cash at bank and in hand		**370,723**	416,639	**424,509**	734,193
		413,078	633,731	**570,900**	822,179
Creditors: Amounts falling due within one year	11	**10,072**	8,528	**168,747**	188,457
Net Assets		**403,006**	625,203	**402,153**	633,722
Reserves					
Unrestricted funds Carried Forward		**403,006**	625,203	**402,153**	633,722

Small Company Exemption
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the Directors and authorised for issue on 29 June 2021, and signed on its behalf by:

.....

P. Black Chairman of the Board

.....

C. J. Kotre Honorary Treasurer

Company Registration
Number 04075344

The notes on pages 15 to 20 form part of these financial statements.

Consolidated Cashflow Statement
For the year ended 30 September 2020

	2020	2019
	£	£
Net cash (used in) / provided by operating activities	**(309,684)**	189,162
Change in cash and cash equivalents in the reporting period	**(309,684)**	189,162
Cash and cash equivalents at the beginning of the reporting period	**734,193**	545,031
Cash and cash equivalents at the end of the reporting period	**424,509**	734,193

Reconciliation of net expenditure to net cash flow from operating activities

	2020	2019
	£	£
Net expenditure for the reporting period	**(231,569)**	(12,813)
(Increase) / decrease in debtors	**(58,405)**	146,324
(Decrease) / increase in creditors	**(19,710)**	55,651
Net cash (used in) / provided by operating activities	**(309,684)**	189,162

Analysis of cash and cash equivalents

Cash in hand	**424,153**	734,193
Total cash and cash equivalents	**424,153**	734,193

RADIOLOGY AND ONCOLOGY CONGRESSES

Year ended 30 September 2019
Notes to the Financial Statements
For the Year Ended 30 September 2020

1 Accounting Policies

a) Company information

Radiology and Oncology Congresses is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Fairmount House, 230, Tadcaster Road, York YO24 1ES.

b) Accounting Convention

The accounts have been prepared 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) (effective 1 January 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Radiology and Oncology Congresses, and the group which it heads, meets the definition of a public benefit entity under FRS 102.

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

c) Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements.

The Group expects to run a full congress in 2022, albeit recognising that COVID 19 is likely to have had an irreversible impact on the scale and attendance at such events. It is expected that a portion of the sessions will be made available online for paying delegates. It is expected that this new hybrid format will result in a modest profit. However, there is no precedent for forecasting the income expected to be generated by the congress. Should the income fall significantly below expectations, the level of available working capital available for the 2022/23 financial year could be severely curtailed, leaving the Group unable to run the 2023 congress. Similarly, in the event of a very late cancellation of the 2022 congress, the Group may be obliged to refund delegate and exhibition fees, which could result in a significant loss which could be of such magnitude that the Group is unable to continue its activities subsequently. These circumstances give rise to a material uncertainty which may cast doubt on the Group's and Parent Company's ability to continue as a going concern.

d) Consolidation

The group financial statements consolidate the financial statements of the company and its wholly owned subsidiary undertaking, ROC Events Ltd.

e) Income

Activities in furtherance of the charity's objectives

Events income is accounted for in the period in which the event takes place.

Investment income

Investment income is account for on an accruals basis.

f) Fund accounting

General funds are available for use at the discretion of the Directors in furtherance of the general objectives of the charity.

g) Expenditure

All expenses are accounted for on an accruals basis. Expenditure incurred in connection with the specific objects of the charity is included under the heading charitable expenditure.

Expenditure is classified by the category of activity for which it is used rather than by type of expense. Allocation is on an actual basis, or where this is not possible, on an estimated usage basis.

- Charitable activities expenditure include both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance and strategic management of the organisation including costs associated with meeting constitutional and statutory requirements.
- Support costs, including Governance costs, are allocated to cost categories based on direct costs in those categories.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

h) Cash and Cash equivalents

Cash and cash equivalents include cash in hand and at bank, and deposits held at call with banks.

i) Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other 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.

Basic financial liabilities, including trade and other creditors, 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.

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 business from suppliers. Accounts 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.

J) Group Accounts

Radiology and Oncology Congresses owns the whole of the share capital of ROC Events Limited. The Directors have elected to prepare consolidated accounts. The whole of any profit of ROC Events Limited, which would otherwise be subject to corporation tax, is donated each year to Radiology and Oncology Congresses.

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Members' Guarantee

Radiology and Oncology Congresses is a company limited by guarantee in England and Wales and has a licence to dispose of the word "limited" in its title. The members are: The British Institute of Radiology, The College of Radiographers, and the Institute of Physics and Engineering in Medicine. In the event of a winding up, the liability of the three members would not exceed £1 each.

4 Analysis of Charitable Expenditure

	2020			
	£	£	£	£
	Direct	**Admin**	**Governance**	**Total**
Publishing current year's conference papers	**1,320**	**-**	**-**	**1,320**
UKIO 2020 (note 5)	**217,536**	**8,064**	**58,909**	**284,509**
	218,856	8,064	58,909	285,829

	2019			
	£	£	£	£
	Direct	Admin	Governance	Total
Publishing prior year's conference papers	8,640			8,640
UKIO 2019 (note 5)	840,360	12,051	27,571	879,982
	849,000	12,051	27,571	888,622

5 Expenditure by the Group

United Kingdom Imaging and Oncology Congress

	2020	2019
	£	£
Direct Venue Costs	**66,396**	311,506
Other Event Costs	**151,140**	528,854
Total UKIO Costs	**217,536**	840,360

The direct venue costs for the year related to the partial payment of contractual commitments, the balance of the commitments having been waived by the venue provider.

6 Deficit on Ordinary Activities - Group

The deficit is stated after charging:	**2020**	2019
	£	£
Auditors' remuneration: Audit (excluding VAT)	**9,414**	8,835
Non-Audit (excluding VAT)	**900**	900
Directors' and Officers' Insurance	**1,889**	1,850

7 Trustees' Remuneration

No trustee received any remuneration during the current or previous year.
Travel expenses of £2,510 (2019: £2,544) were reimbursed to 2 (2019: 3) trustees.
The trustees are considered to be the charity's key management personnel.

8 Fixed Asset Investments

Group investment – company
ROC Events Limited is a wholly owned subsidiary by way of a gift of shares. The company's registered address is Fairmount House, 230 Tadcaster Road, York, YO24 1ES, its Company number 06722032; it carries out trading activities and its profits are donated to the parent company.
The company has authorised share capital of 100 shares at £1 of which currently only 2 have been issued.

	Company / Charity	
	2020	2019
Total investment	**£2**	£2

The following information has been extracted from the financial statements of ROC Events Limited for the year ended 30 September 2020:

	2020	2019
	£	£
Aggregate Assets	**200,176**	405,549
Aggregate Liabilities	**(382,616)**	(397,028)
Reserves	**(182,440)**	8,521
Total Income	**50,000**	871,575
Total Expenditure	**(243,360)**	(862,749)
(Loss)/ Profit for year	**(193,360)**	8,826

10 Debtors

	Company / Charity		Group	
	2020	2019	**2020**	2019
	£	£	**£**	£
Trade debtors	**-**	-	**5,365**	27,989
Amounts owed by group undertakings	**224,793**	217,100	**-**	-
Less: Provision for doubtful debts	**(182,440)**	-		
Prepayments	**-**	-	**99,637**	23,260
VAT repayment	**-**	-	**41,389**	36,741
	42,353	217,100	**146,391**	87,986

The carrying value of the loan to the subsidiary undertaking ROC Events Limited has been impaired to reflect the fact that the loss it incurred in the year has resulted in a net deficit of £182,440 for which recovery is currently considered unlikely. The subsidiary company runs the annual UKIO congress, which is a charitable activity, and the loan supports the provision of that activity.

11 Creditors

	Company / Charity		Group	
	2020	2019	**2020**	2019
	£	£	**£**	£
Trade creditors	**-**	-	**142,003**	16,349
Deferred Income and Accruals	**10,072**	8,528	**26,744**	172,108
	10,072	8,528	**168,747**	188,457

12 Financial Assets

	Company / Charity		Group	
	2020	2019	**2020**	2019
	£	£	**£**	£
Carrying value of Financial Assets				
Financial assets at amortised cost	**42,353**	217,102	**5,365**	27,989
Carrying value of Financial liabilities				
Financial liabilities at amortised cost	**10,072**	8,528	**168,747**	188,457

13 Taxation

Radiology and Oncology Congresses has charitable status and is exempt from capital and income taxes on its charitable activities.

14 Committed Expenditure

The group has entered into a series of contracts with ACC Liverpool as the venue for the 2021 and 2022 events. The outstanding commitment in respect of these congresses outstanding at 30 September 2020 is £233,023 (£2019: £418,522).

15 Related Party Transactions

On June 3rd 2020 the Company granted to its subsidiary ROC Events Limited a new unsecured loan facility for an amount of £500,000 repayable on demand at an interest cost charged interest at a rate of 1% plus the Bank of England base rate on outstanding balances. The previous loan facility of September 20th 2011 was terminated and the balance transferred to the new facility on June 3rd 2020. Following the substantial loss incurred by ROC Events Limited in the year the carrying value of the loan has been written down to reflect the impairment.

With effect from April 1st 2020 the Company Secretarial functions for both the Company and its subsidiary ROC Events Ltd. are subcontracted to one of the organisation's members, the Institute of Physics and Engineering in Medicine, for an annual fee of £10,140. For the year ending September 30th 2020 the sum of £5,070 was paid.

16 Post balance sheet events – impact of COVID-19

Despite the best intentions of the Directors of the Subsidiary ROC Events Limited, the uncertainty surrounding the release from COVID-19 restrictions and the long lead time required for planning a congress, the 2021 Congress will once again unfortunately only take place on a virtual platform. The programme will be more extensive than in 2020 and be delivered over a period of three weeks. The commercial partners have been extremely supportive and are continuing to contribute significant sums towards the costs and this year delegates will be charged a modest fee for participating. As a result the Directors forecast that the Company will make a modest profit in the current financial year.

ROC Event Limited expects to run a full congress in 2022, albeit recognising that COVID 19 is likely to have had an irreversible impact on the scale and attendance at such events. It is expected that a portion of the sessions will be made available online for paying delegates It is expected that this new hybrid format will result in a modest profit. The aim is to recover the significant deficit incurred in 2020 over the course of the following 5 to 6 years.