

**REGISTERED COMPANY NUMBER: 07227937 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1136413**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024  
FOR  
HEARTBURN CANCER UK**

Hopper Williams & Bell Limited  
Chartered Accountants  
Highland House  
Mayflower Close  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 4AR

## Heartburn Cancer UK

# ANNUAL REPORT & FINANCIAL STATEMENT FY2023/2024



**HEARTBURN CANCER UK**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

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	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Chairman's Report</b>	2
<b>Report of the Trustees</b>	3 to 11
<b>Statement of Trustees' Responsibilities</b>	12
<b>Independent Examiner's Report</b>	13
<b>Statement of Financial Activities</b>	14
<b>Balance Sheet</b>	15 to 16
<b>Notes to the Financial Statements</b>	17 to 27

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REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 APRIL 2024

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TRUSTEES	Professor R C Fitzgerald Ms B A Huntingdon W Mathers Mrs M E McCord Dr O J Stovin T Thornton-Jones (resigned 1.9.2023) T J Underwood (resigned 6.6.2024) M J C Farrier (appointed 1.11.2023) Ms J Stevenson Timini (appointed 1.12.2023) Professor S Markar (appointed 25.7.2024)
REGISTERED OFFICE	Grove House Lutyens Close Chineham Court Basingstoke Hampshire RG24 8AG
REGISTERED COMPANY NUMBER	07227937 (England and Wales)
REGISTERED CHARITY NUMBER	1136413
INDEPENDENT EXAMINER	Hopper Williams & Bell Limited Chartered Accountants Highland House Mayflower Close Chandler's Ford Eastleigh Hampshire SO53 4AR

## Welcome – a message from our chair and founder Mimi McCord

My husband Mike suffered from persistent heartburn all his adult life. I would buy antacids regularly in our weekly shop and think nothing of it until the day a piece of toast got stuck in his throat. A few weeks later, a consultant said, "It's cancer." He died nine weeks later aged just 47. If I knew then what I know now, I think he would still be alive.

**'What I know now is persistent heartburn is not normal.'**

It doesn't mean you have cancer. And short bouts of heartburn, acid reflux, indigestion (it's all the same thing) can just be related to having a meal too late one night; eating on the run; overindulging.

**But, if it keeps coming back, or you, your partner, or a family member or friend regularly buy over the counter or off-the-shelf treatments, you MUST speak to your doctor and get it checked out, properly.**

**And go back again if you keep having a problem.**

For the last 20 years, I've been determined to do what I can to help other families avoid the tragedy that hit mine - so very hard.

8,000 people a year die of cancer of the oesophagus, often because they didn't know the warning signs or realise that many cases are preventable.

Cancer of the oesophagus is the UK's 7th most deadly cancer, and the 4th most common cause of cancer death in men.

The incidence is growing here, in the Western world, for reasons we're not entirely sure of yet, but which might be connected to more inactivity, worse diets and bigger waistlines.

There are no survival statistics for stage four metastatic oesophageal cancer, which has spread away from the original site. The only chance we have is catching it early.

We will continue **demanding hope, demanding change** for the future  
- in the name of those we've lost.



**Mimi McCord,  
Founder and Chairman**



## Who We Are

We are Heartburn Cancer UK. The country's leading specialist Barrett's oesophagus and oesophageal cancer charity.

Our charity promotes more **awareness** of the symptoms of oesophageal cancer and is demanding more action for oesophageal cancer survival.

We want every adult in the country to know that persistent heartburn is not normal and long-term self-medicating isn't a good solution.

We want a Barrett's diagnosis to be seen as a gift.

We provide trusted information and support those diagnosed with Barrett's or OC and their loved ones.

Our aim is for them to have **support** so they do not feel lost or alone - whatever their diagnosis is.

We work with a network of people to keep more people alive: with academics, with NHS cancer alliances, with NICE, with medical device developers, with private clinics - anyone who has the same aim as us.

And we're increasingly challenging the status quo on behalf of patients. We think they deserve better. We are their advocates, their support, their translators.

Heartburn Cancer UK is demanding more hope for patients by increasingly supporting **early diagnosis** tools and techniques – such as the capsule sponge test, which we want to see in all UK GP surgeries.

We stand alongside medical professionals, contribute to medical guidance and support the Surgical Specialist Lead for oesophageal adenocarcinoma who has responsibility both for the development of clinical networks to deliver multi-centre studies as well as ensuring that the studies are relevant to their subspecialty and their patients. These are important areas of **research** which will help improve patient outcomes.

To mark oesophageal cancer awareness month in February 2024, our **#DemandingHope** campaign was highly successful.

In a nutshell:

- Our testing programme was 250% oversubscribed - and we attracted many more men than usual
- We picked up twice as many positive cases as usual
- We created a potential template for future studies

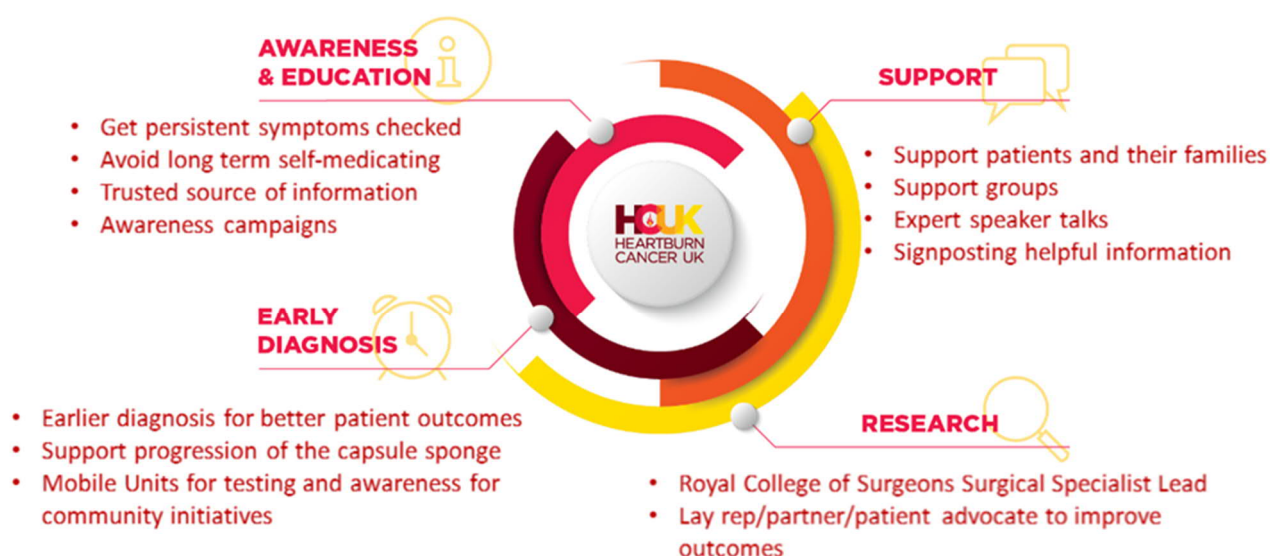
We recently won a Third Sector Award for it... the 'Small Charity, Big Achiever' award which we are very proud of. And we're now looking at ways we can build on this work in the year ahead.

We are already working with cancer alliances for regional campaigns for Feb 25. And we are developing an app to further support patients.

We're only small, but as you can see, we're making a big impact, and we're 100% committed.

## Our Mission and Focus

To be a respected UK source of awareness and information on the risks of ignoring persistent heartburn, encouraging the public to seek medical advice, to champion research to enable an earlier diagnosis to save lives, and to support those living with reflux, Barrett's oesophagus and oesophageal cancer.



## Our 23/24 Highlights

We are strongly continuing to highlight the focus of the charity to raise awareness of the possible dangers of ignoring persistent heartburn and its link to Barrett's and oesophageal cancer. This will enable an earlier diagnosis of cancer when curative treatment is still possible. In the 20 plus years of the charity's existence the prognosis for this cancer remains appalling.

### **Demanding Hope Campaign**

A particular highlight has been our Demanding Hope Campaign. This has been an exceptionally successful collaboration with Cyted Health, The Cleveland Clinic and The Lanesborough hotel in February 2024 for Oesophageal Cancer Awareness Month. We raised significant awareness and carried out a self-referral capsule sponge testing campaign which included:

- Successfully executing a self-referral campaign for capsule sponge testing using our mobile unit
- Cyted Health providing test and pathology
- The Cleveland Clinic providing medical expertise, follow up and a related research paper published in Frontline Gastroenterology.
- The Lanesborough providing the unique high visibility site
- Providing online self-referral triage and appointments
- Promoting our message through SAGA magazine, LTDA, social media, Press and passing footfall and general traffic at Hyde Park Corner in excess of a month
- Being 250% oversubscribed for the test and being particularly successful at attracting men.
- Picking up twice as many positive tests than usual.

### **HCUK's 20<sup>th</sup> Anniversary**

2023 was the 20th anniversary of the charity and as intended we exploited this milestone through our Demanding Hope campaign, adventure challenges, major charity events and use of media opportunities. These included:

#### **Fundraisers**

- Tobias Lands' End to John O'Groats Walk
- Paris to London Cycle Johnny McCord and Joe Walker
- Afterburn triple challenge 12 hr fitness marathon, three peaks and Great South Run Kate McCord and team
- Skydive a number of participants led by the Packers including Tim Underwood
- London Marathon participant from DOC Cleaning
- 214 Peak Lake District Challenge for Clara by Peter Dixon

#### **Major Charity Events**

- 20th Anniversary Dinner at Evolution London

#### **Media and publication successes**

- In excess of 30 pieces of media coverage from our Demanding Hope campaign resulting in 4.15 million+ online readership (470m audience)
- Numerous publications including SAGA Magazine, LTDA TAXI newspaper and member letter
- Mirror exclusive with Mimi's story
- Sun exclusive on Cyted Led UGI collaboration seeking action with a parliamentary event and delivery of a letter to No 10



### **Earlier Diagnosis and our Mobile Diagnostic Units**

Our second MDU was built and used for the first time in our Demanding Hope campaign as a clinical space and awareness billboard at Hyde Park Corner.

Successful completion of our collaboration with the DELTA capsule sponge project and our MDU being used at three primary care sites/community settings which included some self-referrals. HCUK also fulfilled a supportive role in PPIE (Patient and Public involvement and Engagement) as part of the advisory board. There is further interest in using the unit from Integrated Care Boards (ICBs) and Cancer Alliances. We have continued to work on primary care capsule sponge initiatives with Cytod Health through Cytoprime 1 and 2 with a Cytoprime 3 proposal waiting for a decision.

### **Awareness**

Social media and our website continue to form a major element of HCUK's awareness work and trusted information. The HCUK website continues to develop and widen our exposure using the various optimisation tools available. Social media channels were and continue to be exploited to their maximum potential with available resources. This has significantly increased our ability to support patients and carers impacted by Barrett's and Oesophageal Cancer.

### **Support**

We established a further support group based at Chase Farm for patients living with Oesophageal Adenocarcinoma (OAC) and our online group continued to grow and develop to include expert speaker sessions.

### **Trusted Information**

We added to our video library and developed a new website with clinically checked information to ensure an up-to-date resource for patients and any interested parties.

Our literature expanded to include information for 'newly diagnosed' patients with Barrett's and OAC and is available via the website, as a down-loadable PDF or as a leaflet that can be sent. All our information is checked by our clinical experts who have ensure accuracy, and patients gave their thoughts on content and readability.

### **Awareness**

Costello Medical worked with us on a pro-bono project to help provide robust information on our communication and awareness activities and helped develop a proposal and identity for future awareness campaigns. They are likely to continue supporting us and stay working with us as we continue to deliver these campaigns.

### **Research**

We continued to support several research initiatives that might improve earlier diagnosis or patient outcomes. This included supporting the Royal College of Surgeons Surgical Speciality Lead role and helping to fund the increased number of endoscopies required following our self-referral campaign in London.

### **The Team**

It became a necessity to increase the team of three part time staff to an additional two members and buy-in further expertise on PR and video production. This will enable the charity to continue in its ever-increasing upward progress.

## Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## Financial Summary – FY23/24

### Financial Performance Review

This financial year has been very positive. With fundraising including a Lands End to John O’Groats Walk, a London to Paris bike ride and our November Anniversary Dinner. Our supporters are always committed to helping us and this year has been a real tribute to our 20th year.

We have been able to progress HCUK’s work with a new website, printed literature for patients and their loved ones and been able to successfully run our #Demanding Hope Campaign in February – oesophageal cancer awareness month.

We are also very fortunate to have been supported by Costello Medical who provided pro-bono support for planning our next awareness campaign. The value of this work was in excess of £30k. This is a relationship which will extend into FY2024/2025.

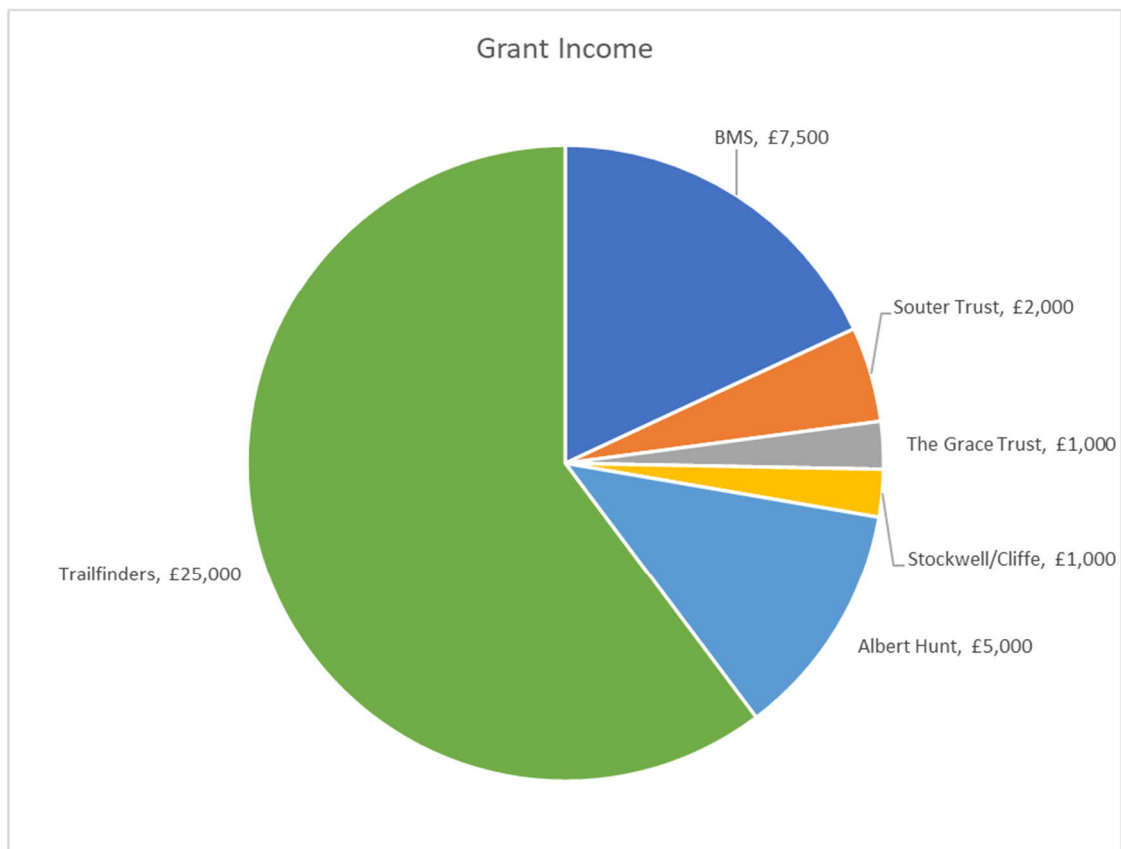
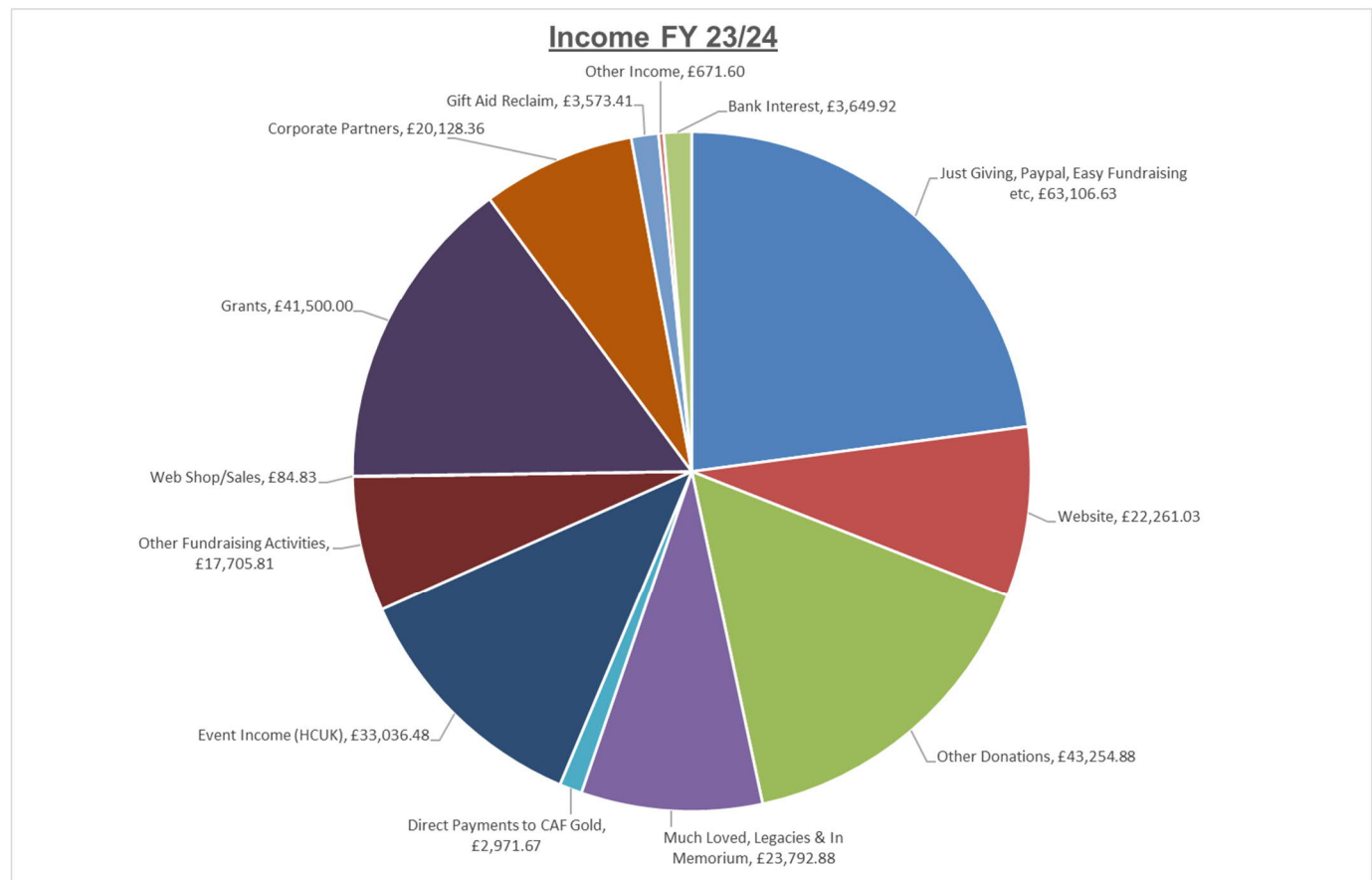
### Income summary

Donations streams include our website, fundraisers using the Just Giving platform and those who donate in memory of those who have died as a result of oesophageal cancer.

Grants applications during our financial year 2023-2024 included our largest single donation to date of 25K from Mike Gooley at Trailfinders. BMS provided funding of £7.5k towards our core costs, among others for which we are very grateful.

Corporate Partnerships – we are very fortunate to be The Lanesborough hotel’s chosen charity. All their customer facing services have reference to HCUK and our awareness message and they make a regular donation to us which is a great support to our charitable activity.

In November 2023 our 20th year celebration dinner and fundraiser, generously sponsored by Loadsure and Tokio Marine Kiln, raised over £33k for HCUK.



## **Fundraising & Income Driving Plans for 2024/2025**

Beyond the core costs to run the charity, funds raised will be used for:

- Trusted information for patients, the public and their families - through our various leaflets, website, social channels and through relationships with our growing health care professional contacts nationally
- Support for patients and their families – responding to questions, in person and online support groups, arranging and hosting expert speaker talks
- Earlier Diagnosis – continuing to push for the capsule sponge test to be more widely available in primary care and using our mobile unit to partner on community clinics.
- Research – supporting research that will improve patient outcomes by being a lay representative and patient advocate or partner on research studies and part funding the Surgical Specialist Lead role for the Royal College of Surgeons
- Patient App - with the help of patients and health care professionals we are planning to develop an app for patients and will designate funds and apply for funding to support this work. It will provide access to our 'trusted information', provide an opportunity to speak to others in the same situation 'People Like Me', and will provide an opportunity to 'Manage My Health' where patients can record symptoms, appointments etc.
- General awareness and awareness campaigns – we are working with various Cancer Alliances to pilot our new campaign in at least two areas which we will designate funds to for Feb 25 Oesophageal Cancer Awareness Month

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2024**

Activity	Cost Estimate	Income Estimate	Timeline
Just Giving and Text Giving (individual fundraising activities) Run for charity activities (Run for charity membership)	Just giving 5% transaction fee  £750 Membership	£75,000	Annual
Website income, including regular giving, ad hoc donations, website appeals, fundraising pages and shop purchases	Stripe 2.2% transaction fee (website)	£30,000	Annual
Other fundraising activities (inc donation cheques etc)	Nil	£26,000	
Legacy and in Memoriam (Much loved tributes, giving in memory)	£650	£25,000	Annual
Direct to bank donations	Nil	£3,000	Annual
Grant and Funder income	£8,640	£45,000	Annual
Maintain our corporate relationship	Nil	£25,000	By -monthly and ad hoc
Gift Aid Tax from Website donations	Nil	£5,000	Annual
Bank Interest	Nil	£4,000	Annual
TOTAL		£238,000	

## Reserves Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use should be maintained at a level equivalent to six months expenditure, which is calculated to be in the region of £45k.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## Risks

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

## Structure, governance and management

The following served as trustees during the year:

Mrs M E McCord  
Prof R C Fitzgerald  
Prof T Underwood  
Mrs B A Huntingdon  
Dr O J Stovin  
Mr W Mathers  
Mr M Farrier  
Mrs J Stevenson Timini

The above are also Directors for the purposes of company law.

The Board have the statutory power to appoint new trustees under the terms of the Trust Deed and provide the necessary training in order that they may fulfil their obligations as Trustees.

None of the Trustees has any beneficial interest in the company. The Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is governed by the Board of Trustees which is responsible for formulating the strategies and policies of the charity including exercising financial controls.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by order of the board of trustees on 28 Jan 2025 ..... and signed on its behalf by:



.....  
Mrs M E McCord - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 30 APRIL 2024**

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The trustees (who are also the directors of Heartburn Cancer UK for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEARTBURN CANCER UK

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### Independent examiner's report to the trustees of Heartburn Cancer UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N R Whitmore FCCA  
The Association of Chartered Certified Accountants

Hopper Williams & Bell Limited  
Chartered Accountants  
Highland House  
Mayflower Close  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 4AR

Date: 29 Jan 2025  
Date: .....



# HEARTBURN CANCER UK

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	211,307	60,023	271,330	153,904
<b>Charitable activities</b>					
Other charitable activities	5	-	-	-	19,840
Other trading activities	3	85	-	85	225
Investment income	4	3,650	-	3,650	944
Other income		672	-	672	-
<b>Total</b>		<b>215,714</b>	<b>60,023</b>	<b>275,737</b>	<b>174,913</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	23,101	-	23,101	17,757
<b>Charitable activities</b>					
Early diagnosis	7	31,520	31,475	62,995	28,096
Awareness		45,516	2,210	47,726	22,301
Research and education		15,511	-	15,511	7,245
Support		35,345	9,432	44,777	18,113
Charity running costs		41,024	-	41,024	22,308
Other charitable activities		-	-	-	-
<b>Total</b>		<b>192,017</b>	<b>43,117</b>	<b>235,134</b>	<b>115,820</b>
<b>NET INCOME</b>					
Transfers between funds	17	23,697 (1,343)	16,906 1,343	40,603 -	59,093 -
<b>Net movement in funds</b>		<b>22,354</b>	<b>18,249</b>	<b>40,603</b>	<b>59,093</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		88,081	129,256	217,337	158,244
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>110,435</b>	<b>147,505</b>	<b>257,940</b>	<b>217,337</b>

The notes form part of these financial statements

# HEARTBURN CANCER UK

## BALANCE SHEET 30 APRIL 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	-	52,101	52,101	16,234
<b>CURRENT ASSETS</b>					
Debtors	15	2,896	-	2,896	12,168
Cash at bank		<u>111,099</u>	<u>95,404</u>	<u>206,503</u>	<u>191,435</u>
		113,995	95,404	209,399	203,603
<b>CREDITORS</b>					
Amounts falling due within one year	16	(3,560)	-	(3,560)	(2,500)
<b>NET CURRENT ASSETS</b>		<u>110,435</u>	<u>95,404</u>	<u>205,839</u>	<u>201,103</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>110,435</u>	<u>147,505</u>	<u>257,940</u>	<u>217,337</u>
<b>NET ASSETS</b>		<u>110,435</u>	<u>147,505</u>	<u>257,940</u>	<u>217,337</u>
<b>FUNDS</b>	17				
Unrestricted funds				110,435	88,081
Restricted funds				<u>147,505</u>	<u>129,256</u>
<b>TOTAL FUNDS</b>				<u>257,940</u>	<u>217,337</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**HEARTBURN CANCER UK**

**BALANCE SHEET - continued**  
**30 APRIL 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 Jan 2025 ..... and were signed on its behalf by:



.....  
M E McCord - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

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

Donations by way of grants are recognised either on receipt or Invoice, whichever is earlier.

Donations and associated gift aid from on-line sites such as Just Giving and Virgin Giving are recognised as and when paid by those sites, after they have been verified and processed, and includes donations remitted to the charity from those sites within the financial year. These donations are recorded net of processing charges.

Other donations and legacies are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Donated services and facilities are included in the Statement of Financial Activities in the year they are received at the value of the gift to the charity, provided the value of the gift can be measured reliably.

The expense element of such donations is reflected in resources expended in the appropriate expense category.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Plant and machinery                      -    Straight line over 5 years

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

**Pension costs and other post-retirement benefits**

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

**Going concern**

At the time of preparing the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Financial instruments**

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations and gifts	189,030	124,904
Donations in kind	40,800	9,000
Grants	<u>41,500</u>	<u>20,000</u>
	<u><b>271,330</b></u>	<u><b>153,904</b></u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u><b>41,500</b></u>	<u><b>20,000</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Sale of merchandise	<u>85</u>	<u>225</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>3,650</u>	<u>944</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Golf day income	Other charitable activities	-	19,640
Other	Other charitable activities	<u>-</u>	<u>200</u>
		<u>-</u>	<u>19,840</u>

**6. RAISING FUNDS****Raising donations and legacies**

	2024	2023
	£	£
Staff costs	4,340	3,215
Website and social media	1,187	608
General fundraising costs	12,196	8,231
Travel and training costs	169	134
Office expenses	503	485
Printing, post and advertising	1,234	600
Golf day event costs	-	4,326
Computer expenses	64	158
Subscriptions	10	-
Publications and PR	2,244	-
Research	375	-
Outsourcing costs	<u>779</u>	<u>-</u>
	<u>23,101</u>	<u>17,757</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Early diagnosis	<b>62,995</b>	-	<b>62,995</b>
Awareness	<b>47,726</b>	-	<b>47,726</b>
Research and education	<b>15,511</b>	-	<b>15,511</b>
Support	<b>44,777</b>	-	<b>44,777</b>
Charity running costs	<b>35,116</b>	<b>5,908</b>	<b>41,024</b>
	<b><u>206,125</u></b>	<b><u>5,908</u></b>	<b><u>212,033</u></b>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024</b> £	2023 £
Staff costs	<b>82,462</b>	61,087
Office expenses	<b>9,208</b>	9,179
Computer expenses	<b>1,217</b>	3,003
Printing, post and advertising	<b>3,171</b>	1,785
Website and social media	<b>22,556</b>	11,545
Sundries	<b>1,014</b>	141
Insurance	<b>190</b>	1,221
Consumables	-	819
Subscriptions	<b>190</b>	-
Travel and training costs	<b>3,219</b>	574
Publications and PR	<b>42,639</b>	-
MDU maintenance	<b>8,213</b>	-
Outsourcing costs	<b>14,792</b>	-
Research	<b>7,129</b>	-
Depreciation	<b>10,000</b>	5,412
Interest payable and similar charges	<b>125</b>	153
	<b><u>206,125</u></b>	<b><u>94,919</u></b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**9. SUPPORT COSTS**

	Governance costs £
Charity running costs	<u><u>5,908</u></u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	10,000	5,412
Independent examiner's costs	<u><u>1,190</u></u>	<u><u>1,135</u></u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

During the period ended 30 April 2024, expenses totalling £506 were reimbursed directly to one Trustee (2023: none).

**12. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	84,584	62,761
Other pension costs	<u><u>2,218</u></u>	<u><u>1,541</u></u>
	<u><u>86,802</u></u>	<u><u>64,302</u></u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	<u><u>3</u></u>	<u><u>3</u></u>

No staff receive more than £60,000 per annum either this year or the prior year.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	71,609	82,295	153,904
<b>Charitable activities</b>			
Other charitable activities	18,810	1,030	19,840
Other trading activities	225	-	225
Investment income	<u>944</u>	<u>-</u>	<u>944</u>
<b>Total</b>	<u>91,588</u>	<u>83,325</u>	<u>174,913</u>
<b>EXPENDITURE ON</b>			
Raising funds	17,757	-	17,757
<b>Charitable activities</b>			
Early diagnosis	-	28,096	28,096
Awareness	22,301	-	22,301
Research and education	7,245	-	7,245
Support	18,113	-	18,113
Charity running costs	22,308	-	22,308
Other charitable activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>87,724</u>	<u>28,096</u>	<u>115,820</u>
<b>NET INCOME</b>	3,864	55,229	59,093
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>84,221</u>	<u>74,023</u>	<u>158,244</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>88,085</u></u>	<u><u>129,252</u></u>	<u><u>217,337</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**14. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 May 2023	<b>27,058</b>
Additions	<b><u>45,867</u></b>
At 30 April 2024	<b><u>72,925</u></b>
<b>DEPRECIATION</b>	
At 1 May 2023	<b>10,824</b>
Charge for year	<b><u>10,000</u></b>
At 30 April 2024	<b><u>20,824</u></b>
<b>NET BOOK VALUE</b>	
At 30 April 2024	<b><u>52,101</u></b>
At 30 April 2023	<b><u>16,234</u></b>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Prepayments and accrued income	<b><u>2,896</u></b>	<b><u>12,168</u></b>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Accruals and deferred income	<b><u>3,560</u></b>	<b><u>2,500</u></b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**17. MOVEMENT IN FUNDS**

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
<b>Unrestricted funds</b>				
General fund	88,081	23,697	(1,343)	110,435
<b>Restricted funds</b>				
Cytosponge Mobile Diagnostic Unit - operation	76,212	32,713	(56,824)	52,101
Cytosponge Mobile Diagnostic Unit - purchase	17,156	(5,412)	(11,744)	-
Return to fitness	1,000	(67)	-	933
Awareness - North West of England	2,102	-	-	2,102
Awareness - London	500	-	-	500
HCUK East Anglia	2,151	-	-	2,151
Awareness	-	(1,343)	1,343	-
Core costs	8,000	-	-	8,000
Support project	12,000	(9,575)	-	2,425
Early diagnosis	10,135	-	(10,135)	-
London Support Group	-	590	-	590
MDU service	-	-	78,703	78,703
	<u>129,256</u>	<u>16,906</u>	<u>1,343</u>	<u>147,505</u>
<b>TOTAL FUNDS</b>	<u>217,337</u>	<u>40,603</u>	<u>-</u>	<u>257,940</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	215,714	(192,017)	23,697
<b>Restricted funds</b>			
Cytosponge Mobile Diagnostic Unit - operation	58,566	(25,853)	32,713
Cytosponge Mobile Diagnostic Unit - purchase	-	(5,412)	(5,412)
Return to fitness	-	(67)	(67)
Awareness	867	(2,210)	(1,343)
Support project	-	(9,575)	(9,575)
London Support Group	590	-	590
	<u>60,023</u>	<u>(43,117)</u>	<u>16,906</u>
<b>TOTAL FUNDS</b>	<u>275,737</u>	<u>(235,134)</u>	<u>40,603</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	84,221	3,860	88,081
<b>Restricted funds</b>			
Cytosponge Mobile Diagnostic Unit - operation	41,114	35,098	76,212
Cytosponge Mobile Diagnostic Unit - Essex & Suffolk	10,000	(10,000)	-
Cytosponge Mobile Diagnostic Unit - purchase	17,156	-	17,156
Return to fitness	1,000	-	1,000
Awareness - North West of England	2,102	-	2,102
Awareness - London	500	-	500
HCUK East Anglia	2,151	-	2,151
Core costs	-	8,000	8,000
Support project	-	12,000	12,000
Early diagnosis	-	10,135	10,135
	<u>74,023</u>	<u>55,233</u>	<u>129,256</u>
<b>TOTAL FUNDS</b>	<u>158,244</u>	<u>59,093</u>	<u>217,337</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,588	(87,728)	3,860
<b>Restricted funds</b>			
Cytosponge Mobile Diagnostic Unit - operation	53,190	(18,092)	35,098
Cytosponge Mobile Diagnostic Unit - Essex & Suffolk	-	(10,000)	(10,000)
Core costs	8,000	-	8,000
Support project	12,000	-	12,000
Early diagnosis	10,135	-	10,135
	<u>83,325</u>	<u>(28,092)</u>	<u>55,233</u>
<b>TOTAL FUNDS</b>	<u>174,913</u>	<u>(115,820)</u>	<u>59,093</u>

17. MOVEMENT IN FUNDS - continued

**Cytosponge Mobile Diagnostic Unit - operation**

To fund the purchase of a Mobile Diagnostic Unit and related equipment, which are accounted for as fixed assets and is being depreciated from May 2021, and fund the running costs of the unit. The unit is currently being deployed to support the DELTA project to demonstrate the efficacy of the "Cytosponge" in promoting early diagnosis of Oesophageal Cancer and/or Barrett's Oesophagus. For ease in this financial year and going forward, this fund has been amalgamated as MDU Service.

**Cytosponge Mobile Diagnostic Unit - purchase**

Funds raising from the Golf Day event arranged to fund the purchase of an additional Mobile Diagnostic Unit and related equipment, which are accounted for as fixed assets and is being depreciated from Nov 2023. For ease in this financial year and going forward, this fund has been amalgamated as MDU Service.

**Return to fitness**

To support a research project into a programme to support Oesophageal Cancer patients recovering after treatment.

**Awareness - North West of England**

Fund to raise awareness in patients and physicians of the link between persistent heartburn and Oesophageal Cancer and/or Barrett's Oesophagus, in the North West of England.

**Awareness- London**

Fund to raise awareness in patients and physicians of the link between persistent heartburn and Oesophageal Cancer and/or Barrett's Oesophagus, in the London area.

**Awareness**

Fund to raise awareness in patients and physicians of the link between persistent heartburn and Oesophageal Cancer and/or Barrett's Oesophagus.

**HCUK East Anglia**

To fund the activities of the East Anglia support group with funds generated by the support group itself.

**Core costs**

Funds to support the core costs of the charity.

**Support projects**

Funds to support ongoing projects.

**Early diagnosis**

Funds to support early diagnosis of Oesophageal Cancer and/or Barrett's Oesophagus. For ease in this financial year and going forward, this fund has been amalgamated as MDU Service.

**London Support Group**

This fund is money which has been granted to us for Heartburn's support projects. This project is ongoing and includes everything related to being able to provide up to date, accessible and efficient support to Heartburn's community, i.e. the changes and updates to our website to make it more user friendly with current, clinically verified information, literature (both printed and online) for patients and carers to support their journey with persistent heartburn, Barrett's and oesophageal cancer and all related symptoms, conditions and treatments.

**MDU Service**

In previous years Heartburn have had several categories for Early Diagnosis funds. These

**17. MOVEMENT IN FUNDS - continued**

have all been for our Mobile Diagnostic Units but under different fund names, Cytosponge Mobile Diagnostic Unit - operation, Cytosponge Mobile Diagnostic Unit - purchase, and Early diagnosis. For ease in this financial year and going forward, these funds have been amalgamated as MDU Service.

**18. RELATED PARTY DISCLOSURES**

During the year Absolutely Offices Limited, of which Beryl Huntingdon, a trustee of the charitable company, is a director, provided office services to the charity on normal commercial terms totalling £1,410 (2023: £1,032).

In addition Absolutely Offices Limited provided the office space free of charge as a donation in kind and has been accounted for within donations totalling £9,000 (2023: £9,000).