

THE BRITISH SOCIETY OF AUDIOLOGY
(A Company Limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



Trustees/Directors

Siobhan Brennan (Chair)
Richard Windle (Vice Chair)

Wendy Stevens (Treasurer)
Jane Wild (Secretary)
Sara Coulson (Resigned 22/07/2025)
Gemma Crundwell (Resigned 22/07/2025)
Nicci Campbell (Resigned 22/07/2025)
Nilesh Parekh (Appointed 22/7/2025)
Christine De Placido
Ned Carter
Gabrielle Saunders
Rosie Mayers
Diya Vaid
Priya Carling
Donna Louise Corrigan (Resigned 20/02/2025)
Bhavisha Parmar (Resigned 20/02/205)
Joanna Lemanska (Appointed 22/7/2025)

Charity number

1143782

Company number

7482730

Principal address

Fitwise Management Ltd
Blackburn House
Redhouse Road
Seafield
Bathgate
West Lothian EH47 7AQ

Registered office

32 Queens Road
Reading
RG1 4AU

Independent Examiner

P. J. Nixon, FCA,
Edwin Smith, Chartered Accountants
32 Queens Road
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Berkshire
RG1 4AU

Bankers

Lloyds Bank Plc
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Reading
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RG1 2EQ

Barclays Standard Life
PO Box 23966
Edinburgh
EH31BF

Governing document - Memorandum and Articles of Association Incorporated 5 January 2011

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The Trustees present their report and the financial statements for the year to 31 March 2025 and confirm that they comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102). This report is also the Directors' Report required by section 417 of the Companies Act 2006.

CONSTITUTION

The governing body of the Society is the Council. This consists of a minimum of 12 and a maximum of 16 elected members made up of five Officers of the Society (the Chair, Vice Chair, Immediate Past Chair, Secretary, and Treasurer) and other members who are expected at some time in their term of office to fulfil a specific role on Council. Council advisors may also be appointed by Council in an "ad hoc" fashion as required to meet the needs of the Society. The Council meets quarterly and is responsible for the strategic direction of the Society. Council members are from a variety of disciplines across audiology, hearing and balance science which mirrors the professional diversity of the membership.

The Society began operating as a charitable company, known as The British Society of Audiology (A Company Limited by Guarantee, Company Registered Number: 07482730; Charity Number: 1143782) on 1 November 2012, having previously been an unincorporated entity.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY

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CHAIR'S REPORT (Siobhan Brennan)

It is a pleasure to thank all BSA members, trustees, advisors and collaborators for their time and enthusiasm throughout this year. Looking back over this year's achievements, it is sobering to realise how fortunate we are to work with such a group of professionals. We are also grateful to the Fitwise team for their support and contribution to the success of the BSA.

We want to thank in particular trustees reaching the end of their term;

- Sara Coulson for her 6 years as lead for online learning. This contribution to continuing professional development has been provided with a deep appreciation of the pedagogical needs of our profession and the guidance to which we work.
- Nicci Campbell has been website lead for 6 years during which the website has been transformed, providing increased accessibility and clarity. Nicci has also been chair of the Auditory Processing Disorder Special Interest Group (APD SIG) at the same time during which Nicci's skill in international collaboration has been particularly critical to the development of the BSA guidance on this topic.
- Gemma Crundwell and the conference team once again led an engaging and interesting Scientific meeting in Birmingham. The programme included national and international experts presenting on a range of topics. We enjoyed meeting with a range of exhibitors in manufacturing, educational, clinical and therapeutic services. As the demands on services' time continues to increase, it is gratifying that updating our knowledge and meeting with specialists is still known to be fundamental to quality care.
- We are grateful to Bhavisha Parmar for her work as Trustee for membership, equality, diversity and inclusion of the BSA. This area continues to be a priority for the BSA, and we look forward to understanding and learning from the diversity of our members further.

Our special interest groups have worked individually and collectively to work on guidance that is of particular interest to our members. We note that our guidance is accessed by a wide range of countries, and would like to build on this international perspective. We are conscious of elements of audiological care for which there is no current BSA guidance, and addressing this is a priority. We are also working on making our guidance increasingly accessible to audiology professionals in different roles without sacrificing the scientific integrity of these documents. Documents that have demanded particularly intensive work this year included: Practice Guidance Aural Care (Ear Wax Removal), Recommended Procedure Visual Reinforcement Audiometry, Recommended Procedure Auditory Brainstem Response (ABR) Testing in Newborns and the BSA, BAA and BSHAA Joint Position Statement and Clinical Guidance on the link between adult-onset hearing loss and dementia.

The BSA has engaged in a variety of collaborative work and input to workstreams from other organizations. The challenges that our profession has faced over the last few years will be understood and keenly felt by our members, and the BSA has been keen to contribute to solutions. Organisations that BSA members have worked with include the World Hearing Forum (WHF), British Academy of Audiology (BAA), British Society of Hearing Aid Audiologists (BSHAA), Hearing Loss and Deafness Alliance, NHS England Working Groups, the National Aids Trust (NAT), the British Institute for Learning Disabilities (BILD) Professional Forum, the Health and Safety Executive (HSE), the Health and Care Professions Council (HCPC) and the Department of Health and Social Care (DHSC)

The BSA funded speaker representation at the World Congress of Audiology in Paris in 2024, and plan to do the same for the World Congress of Audiology in Seoul in 2026. We look forward to building our representation at other key events in the audiological calendar.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society is a Company Limited by Guarantee and is multidisciplinary with 1366 members from all areas of audiology in the UK and overseas. As well as audiologists and scientists, it has professionals from audiology-related backgrounds, and student, public, retired, and life members. The Society is a founder member of the Federation of Acoustical Societies of Europe (FASE) and is a member of the European Federation of Audiological Societies (EFAS).

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Council & Trustees

The full list of Trustees for the reporting period is given in the Table below.

OFFICERS	Beginning of Term of Office	End of term Date	Term as Chair began	Term as Chair ends	1st or 2nd term	Notes
Siobhan Brenan - Chair - Chair sits for a 2 year term	Jun-22	Jun-26	Jun-24	Jun-26	1st	Welcomed on online AGM 2022
Richard Windle - Vice Chair - VC sits for a 2 year term	Jun-24	Jun-26	Jun-26		1st	Welcomed on online AGM 2024
Donna Corrigan (Immediate Past Chair) - IPC sits for 1 year term	Oct-19	Jun-25	Jan-22	Jan-24	1st	Co-opted on 04/05/2018 and officially welcomed at AGM in June 2018. Became Vice Chair Jan 2020 so new term ends June 2023
Jane Wild-Secretary - Secretary sits for 3 year term	Dec-20	Jun-27			2nd	Co-opted Oct 2020 but not official until next AGM (june 2021)
Wendy Stevens - Treasurer sits for 3 year term	Jun-24	Jun-27			1st	Copted from 19/07/2023 until welcomed at AGM in June 2024 officially
ELECTED TRUSTEES – all sit for a 3 year term						
Sara Coulson	Jun-19	Jun-25			2nd	Co-opted in Feb 19. Welcomed at June 2019 AGM
Bhavisha Parmar	Jun-19	Jun-25			2nd	Welcomed at June 2019 AGM
Gemma Crundwell	Jun-19	June 25			2nd	Started March 2019 and officially welcomed at AGM in June 2019
Nicci Campbell	Jun-19	Jun-25			2nd	started in Summer 2017 due to end APD SIG Dec 2020. Elected as a trustee Jun 19 so due to end as Trustee June 2022
Christine de Placido	Jun-21	Jun-27			2nd	Welcomed at June 2021 AGM
Gabrielle Saunders	Jun-21	Jun-27			2nd	Welcomed at June 2021 AGM
Ned Carter	Jun-21	Jun-27			2nd	Welcomed at June 2021 AGM
Diya Vaid	Jun-23	Jun-26			1st	Welcomed in June 2023
Rosie Mayer	Jun-24	Jun-27			1st	Copted from 30/06/2023 until welcomed at AGM in June 2024 officially

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Priya Carling	Jun-24	Jun-27			1st	Coopted from 30/11/2023 until welcomed at AGM in June 2024 officially
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Trustee Induction and Training

New Trustees are sent the Trustee handbook with ongoing support coming from the Chair, Vice Chair and other Trustees. The induction programme for new Trustees ensures that they become aware of the issues faced by the BSA and its opportunities and challenges. Each Trustee completes a skills audit when they join the Council and each of them is encouraged to take on responsibilities in areas in which they have expertise.

Responsibilities and Role of the Officers

These are defined on the Society web pages: <http://www.thebsa.org.uk/people/>. Individual Officers' aims and objectives in their work for the Society have been reviewed by the Chair and guidance is available for all officer roles.

A. Other Members

The Chairs of the Professional Guidance Group, Research Development Group and the Special Interest Groups are advisory members of Council. The representatives of the International Journal of Audiology are currently both trustees of the Society.

Principal Risks and Uncertainties

The Society continues to hold a risk register. The principal risks identified on this register are:

- Costs exceed income
- Membership numbers decrease significantly
- Significant gaps in Trustee knowledge and expertise (K&E)
- Information governance breach
- Conflicts of interest impact on organisational decisions
- Loss of support from Fitwise/management support
- Organisation not fulfilling needs of all members

To have effective governance of the BSA these risks are managed carefully and reviewed regularly by BSA Officers and Trustees.

STRATEGIC DIRECTION – THE STRATEGIC PLAN

With over 1100 members, the British Society of Audiology is one of Europe's largest learned societies for audiology and is a truly multidisciplinary organisation. Through the Strategic Plan 2020-2023 the BSA aimed to become more efficient whilst also achieving measurable growth and real-world impact. The strategy document organised activity under the four strategic themes, namely, 'Improving Knowledge' 'Promoting Learning' 'Informing Practice' and 'Driving Positive Impact'. Under this strategy, the BSA aimed to maintain growth as a responsible, proactive, inclusive, representative, and internationally leading learned society. Dedicated Council meetings that took place in both September 2022 and September 2023 completed a review of the 2020-23 strategy and priorities were identified for the creation of the new strategy. The new strategy 2024 – 2027 is now complete.

OUR VISION

The BSA will build knowledge and empower professionals to improve the lives of adults and children with hearing and balance problems. The BSA strives to be the leading learned society in the field of audiology.

OUR MISSION

As a learned society, the BSA advances knowledge, promotes learning, informs good practice, and drives positive impact in the field of audiology.

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OBJECTIVES AND ACTIVITIES

The British Society of Audiology, founded in 1967, aims to increase knowledge of hearing and balance and to enhance audiology in the UK. The Society, through its Memorandum and Articles has the objectives to advance audiology by:

1. Education and research in the science of audiology.
2. Promotion of the development of good clinical audiological practice at all stages of care.
3. Advancing the science and clinical practice of audiology by such other charitable means as the Council Members in their absolute discretion shall determine.

For details on the organisation of the society, please refer to the Memorandum and Articles and the society regulations, available online at <http://www.thebsa.org.uk/about/memorandum-articles-association/>. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1 each.

The Council may also set up working groups to consider specific issues as they arise. Throughout the year, the Society holds regular scientific, clinical, and technical meetings with a wide range of contributors.

The Society email address allows email communication between Council and the membership: bsa@thebsa.org.uk and the Society has its website, Facebook, Instagram and LinkedIn accounts and YouTube channel.

The Society's main publication of news and information on audiological matters are the BSA website, the monthly e-updates and the digital copy of Audacity (membership magazine available on the BSA website), which contains articles, readers' letters and abstracts of papers presented at Society meetings. The official Journal of the Society is the International Journal of Audiology, of which BSA is a tripartite owner with the International Society of Audiology (ISA) and the Nordic Audiological Society (NAS), which is published 12 times per year and is available online free of charge to our members. It has an international reputation, a high impact factor, and is recognised as a valuable part of the worldwide academic library on audiology.

Public Benefit

The Society has referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY

Membership Communications

Monthly e-Updates

Monthly e-Updates continue to be delivered in their quick-read colour-coded format with links to full information on the BSA website and BSA Online Learning. They contain Chair's message, BSA news, conference and event details, updates on BSA documents, SIG 'Spotlight', IJA links and industry advertisements. A separate section on On-line Learning has been an attractive option to members.

Social Media

BSA Social media presence has continued to show a steady growth and the BSA has moved from Twitter to Bluesky.

Website

The website continues to be accessed by visitors from multiple countries, with guidance documents being the primary section of access. Analytics indicate that the website has had 98,900 views from 1st April 2024 to 31st March 2025.

Audacity

Audacity continues to be published twice a year. Our thanks go to Sunidhi Bhat and the team from the University Hospitals Sussex NHS Foundation Trust in Brighton. Previous editions are available through the website which is both environmentally friendly, and financially efficient. Audacity continues to provide updates from the SIGs, clinical updates, news, and featured articles.

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Special Interest Groups (SIGs)

The BSA has eight SIGs: Adult Rehabilitation Interest Group (ARIG) Auditory Processing Disorder (APD), Balance Interest Group (BIG), Cognition & Hearing (CH), Evoked Potentials (EP), Paediatric Audiology Interest Group (PAIG), Tinnitus & Hyperacusis (T&H) and Bone Conduction & Middle Ear Implant (BCMED) Group. In his position of Vice Chair Richard Windle has continued to have oversight of all Special Interest Groups. The BSA Special Interest Groups provide crucial expertise that is used to create and inform resources across all societal activity that help to deliver the strategic aims to improve knowledge, promote learning, inform practice and drive positive impact. BSA guidance documents published or updated this year include ABR Stimulus Calibration Reference Values, Acoustic Considerations for Audiology Clinics, Auditory Brainstem Response (ABR) Testing in Newborns, Aural Care (Ear Wax Removal), Clinical Application of Otoacoustic Emissions(OAEs) in Children and Adults, Guiding Principles for Person Centred Care in Adult Hearing Rehabilitation, Otoscopy and impression taking – Minimum training standards, Tympanometry and Acoustic Reflex Thresholds and Visual Reinforcement Audiometry.

The SIGs also collaborate with other key organisations which lead to joint documents including the BSA, BAA and BSHAA Joint Position Statement and Clinical Guidance on the link between adult-onset hearing loss and dementia.

The Society would like to give thanks to the members who have stepped down from their respective SIGs in the past 12 months, many thanks to you all for your expertise, time and dedication to the BSA. For further details of the important work and activities of the SIG, are available on the BSA website.

Conference Group

We thank Gemma Crudwell for her extensive work in leading the Conference Group during her term as she stood down from this role. At the time of writing a new lead for the Conference Group has not been recruited into the role.

The International Journal of Audiology (IJA)

The BSA continues to partner with ISA and NAS to publish the International Journal of Audiology, with two representatives from each organisation sitting on the IJA Council; Gabrielle Saunders and Nicci Campbell. Overall IJA is a flourishing journal led by its Editor-in-Chief, deWet Swanepoel. The current 5 year Impact Factor is 2.3, and the acceptance rate of submitted articles is 25%. There are an average of 425, 000 annual downloads/views.

Professional Guidance Group (PGG)

Linor Jones and Les Keith are currently joint leads of the PGG, and Priya Carling the PGG Lead Trustee. Members meet on a monthly basis. Managing the high workload for this group can be problematic, the PGG typically overseeing 25-30 documents in various stages of review and development at any one time. New approaches for streamlining the work of publication of documents continues to evolve.

Online Learning Group (OLG)

We are grateful to Sarah Coulson for all of her work on the Online Learning Group as she has reached the end of her term, and we welcome Joanna Lemanska as she takes on this role. New content continues to be uploaded on a monthly basis. Certificates of appreciation are issued to presenters that provide content. The Online Learning Group have continued to work with colleagues both internal and external to BSA.

Fellowship Scheme

Many thanks to Bhavisha Parmer as she steps down from leading this group. New ways of assessing applications are being explored.

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Heritage

Rosie is passionate about the history of the BSA and agreed to take on the role of Heritage lead following several enquiries during 2023 that we were unable to provide information/an answer to as historical content for the society was no longer available. Rosie will be creating a plan of the items that the society would like to keep either in its physical form or transfer to digital format before working with our communications lead to source the items. Rosie will also be writing vignettes of relevant historical interest for Audacity.

Awards

BSA Awards can now be applied/nominated for throughout the year, however the final deadline for nominations would be 1st March each year so we can arrange in time for that year's AGM.

Awards That Are Nominated By Members Of The Society.

The Thomas Simm Littler Lectureship Prize

The Thomas Simm Littler prize was established in 1970 to honour Dr Thomas Simm Littler, a pioneer of British audiology. The prize is awarded in recognition of an outstanding academic contribution to the discipline of audiology. It is awarded annually and consists of a certificate and honorarium. This was not awarded in 2025..

The Ruth Spencer Prize

The Ruth Spencer prize was established in 1976 to honour the memory of Ruth Spencer. Originally established by donations from Ruth Spencer's many friends and colleagues following her death, this award is now funded by the society. It is now made to recognise an piece of exemplary under-graduate work which falls under any of the 4 strategic aims of the BSA and is nominated by a BSA member of their academic staff. It is awarded annually and consists of a certificate and honorarium. The original recipient was Hilary Ballam. This was not awarded in 2025.

The Denzil Brooks Award

The Denzil Brooks trophy was established in 2007 in memory of the late Denzil Brooks who was a pioneer of adult hearing aid provision within the UK. The award is made to a member in recognition of promoting excellence in audiological practice throughout their career It is awarded annually and consists of a certificate and trophy. The recipient in 2025 was Rachel Boyd

The Roger Thornton Award

Roger Thornton was the chair of the IERASG for many years and an internationally renowned researcher in the field of auditory electrophysiology. This award is given to undergraduate or postgraduate students or early career researchers who have shown excellence in their research work and would like the opportunity to share the outcomes of their work with the wider scientific community.

David Baguley Mentorship Award

In memory of the outstanding mentorship offered by David Baguley throughout his career, the David Baguley award is to acknowledge those offering mentorship and supporting the development of others. The recipient in 2025 was Saira Hussain

Honorary Life Membership (may be more than one award per year)

Honorary Life Membership can be awarded to people who have been active members of BSA for >10 years and who have contributed to the delivery of the aims of the Society during that time. The recipients in 2025 were Nicci Campbell and Kelvin Wakham

Awards That Are Nominated By Members Of The Public (BSA members are encouraged to highlight this award to their patients and their families)

The George Harris People's Choice Award

The George Harris award was established in 2006 using an endowment from the late George Harris who was a hearing aid audiologist working in the independent sector. Set up in 2006 as a result of money bequeathed to the BSA by the late George Harris. The award is made in recognition of a notable contribution to hearing aid audiology in any one year. It consists of a certificate and discretionary honorarium. The recipient in 2025 was Veronia Roscoe.

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Awards that are Nominated by The Editorial Team of the Audacity Magazine

Jos Millar Award

The Jos Millar award was established in 2000 by the winner of the 1997 Ruth Spencer prize. It is awarded annually for the best article published in the Audacity magazine and consists of a certificate and trophy. Jos Millar, Chief Audiologist at the Waveney Hospital, Ballymena, retired after many happy years spent in audiological practice. Jos has commemorated these happy years by making an award to the BSA in the form of a shield. The recipient in 2025 was Paul Sheppard.

Research Development Group (RDG)

Amanda Hall is thanked for her extensive contribution to the leadership of the Research Development Group (RDG) as her term is completed this year. The Research Development Group (RDG) is responsible for the development and coordination of initiatives to support BSA members in engaging in research. The Research Mentorship scheme continues to be highlighted and promoted to members of the society. The scheme is fully accessible via the new BSA website.

Global Outreach (GC)

Ned Carter is thanked for his work as lead of Global Outreach. The Global Outreach webpage enables those with an interest in global outreach to register their interest. The BSA continues to be active members of the World Hearing Forum and continues to explore accessibility of BSA Guidance to an international audience.

International Relations

Gaby Saunders is thanked for her leadership in international relations. A special session at the 2026 World Congress of Audiology (WCA) taking place in Seoul. The opportunity to represent the BSA was advertised to membership was awarded along with a travel scholarship. Gaby has continued to strengthen our external relations for example liaising with the European Federation of Audiology Societies (EFAS). As members of the World Hearing Forum (WHF) we look forward to supporting the extensive work of the WHF working groups. Gaby is representing BSA on the newly established WHF External Relations Working Group.

Equality, Diversity, and Inclusion Group (EDI)

Bhavisha Parmar is thanked for her leadership of EDI as her term ended this year. The EDI group is responsible for providing leadership and strategic direction in relation to equality, diversity, and inclusion (EDI) matters affecting members and Council. There has been limited activity to report upon in this last year but we hope to re-establish the work on a specific EDI strategy in the next reporting year.

Governance

Governance Lead, Secretary & Trustee, Jane Wild and Governance Lead, Treasurer & Trustee, Wendy Stevens are thanked for their extensive work and the work of Fitwise Management Ltd over the past year on ongoing governance of the BSA governance.

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31 MARCH 2025

FINANCIAL REVIEW

(Wendy Stevens, BSA Treasurer)

Introduction

For the year ended 31 March 2025 I am pleased to report on yet another consecutive year of strong financial stability while we have also continued to invest in delivering a wide variety of activities and benefits to our membership. A conservative outlook on revenue generation and expenditure at the beginning of 2024 meant that we set ourselves up for a year where our cash position was not a point of concern. The Society's total net assets at year-end stand at £356.8k, with increase from £311.6k last year, which means that our financial position has remained healthy while we have continued to deliver value to our membership. Our end of year surplus of £45.4k allows the Society to look forward to delivering new and exciting membership benefits and initiatives for the audiology community.

Income

Membership subscriptions: overall as forecast for the year at £59.6k, up by £1k. Total membership numbers for the year **were 1366 compared to 1142** last year. This is a significant increase (20%). Partially caused by creation of new BSA website that attracted more potential members. Corporate membership subscriptions £1.3K which is down by £1.5K.

Advertising: total income for the year was £4.3k down by £3.1K when comparing to budget. Accredited courses: total income for the year was £6k which is £0.5K better than the budget.

IJA royalties: royalties from the BSA's part-ownership of the International Journal of Audiology were received at £37.3K which is similar to last year. Moreover, there was £23.2K income received from share of remaining funds after the IJA decided to close bank in Canada. Originally the funds were kept for any issues related to production of the Journal.

Gain on investment: the gain on investment is £2.3K for the year. This is lower than last year (£9K) due to current economic climate on the financial markets.

Expenditure

Cost control continued to be an important part of this year's financial management strategy and contributed significantly to the positive financial performance of the year as a whole. Total expenses for the year £87.4K with some savings across the organisation.

The biggest savings (£15K) in small research grant, (£11.8K) in SIG projects and (£8.5K) in irrecoverable VAT. Other positive variances are in council cost related to Executive meeting costs of £3.1K comparing to £4.5K for last year. This is mainly due to decision to meet virtually rather than in-person.

The material costs for the year have been for Website maintenance/IT cost of £5.7K and to Fitwise Management Ltd who this year performed all of our PA, membership, administration, bookkeeping and marketing activities at a cost of £61.1K compared to £56.6K last year. These administration costs have remained stable throughout the year and form the largest single expenditure for the Society.

Conclusion

The overall surplus of the Financial Year is £45.2K. With this, I am confident that our financially stable BSA will be able to continue to implement new initiatives that further the vision and mission of the Society. It is worth noting that our stable financial base has been secured by three years of conservative financial practice. This means that the BSA can now look to invest in key areas of membership benefit in order to continue to enhance the value of BSA membership and attract new members to the Society.

Finally, I am grateful for the support of my fellow trustees and the assistance and co-operation of the dedicated staff at Fitwise Management Ltd.

Investment Policy

The policy of the BSA is to spread the risk of monies invested and to review regularly those investments to ensure maximum return without excessive risk but only in funds which are consistent with the values of the Society.

Reserves Policy

The reserve policy has been set to ensure sufficient funds are held in reserve to maintain the continued operation of the charity in respect of its charitable activities (including management, administration and other support costs) should unforeseen circumstances reduce the charity's income or increase expenditure. The Trustees believe that the level of liquid reserves should be the equivalent of 6 months operating costs. The level of reserves will be monitored on a quarterly basis.

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STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charitable Company's Trustees/Directors are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company Law requires the Trustees/Directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees/Directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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, and
- 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/Directors are responsible for maintaining 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.

The Trustees/Directors are also responsible for the contents of the Trustees'/Directors' report, and the responsibility of the Independent Examiner in relation to the Trustees'/Directors' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the Financial Statements.

This report has been prepared in accordance with the Statement of Recommended Practice -Accounting and Reporting by Charities (FRS102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 06/11/2025

Signed on their behalf by

(Chair)



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF AUDIOLOGY AS AT

31 MARCH 2025

I report to the charity trustees on my examination of the accounts of The British Society of Audiology (the Company) for the year ended 31 March 2025, which are set out on pages 14 to 22.

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 report

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- 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
- 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.

On behalf of:

EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed:

Philip J Nixon



Date: 7 November 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE BRITISH SOCIETY OF AUDIOLOGY AS AT
31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
<u>Income from:</u>					
Donations, legacies etc.		961	-	961	
Investments		1340	-	1340	1,074
Charitable activities					
Subscriptions		59,624	-	59,624	59,423
Conference and meetings					
Other		6,003	-	6,003	4,422
Other trading activities					
Advertising		4,370	-	4,370	7,439
Other		25	-	25	
Royalties		60,563	-	60,563	38,855
Total Income		132,886	-	132,886	111,213
<u>Expenditure on:</u>					
Raising funds	2	4,854	-	4,854	5,213
Charitable activities	2	72,915	252	73,167	102,084
Other costs	2	11,983	-	11,983	14,413
Total Expenditure		89,752	252	90,004	121,710
Net income/(expenditure) before investment gains		43,134	(252)	42,882	(10,498)
Net gains/(losses) on investments		2,334	-	2,334	9,144
Net income/(expenditure) Transfers between funds		45,468	(252)	45,216	(1,353)
Net movement on funds					
Fund balances at 1 April 2024		277,521	34,076	311,597	312,950
Fund balances at 31 March 2025		322,989	33,824	356,813	311,597

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BRITISH SOCIETY OF AUDIOLOGY

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	5		83		127
Investments	6		90,152		87,699
			<u>90,235</u>		<u>87,826</u>
Current assets					
Debtors	7	75,637		22,634	
Cash at bank and in hand		<u>277,531</u>		<u>240,716</u>	
		353,168		263,350	
Creditors: Amounts falling due within one year	8	<u>(86,590)</u>		<u>(39,579)</u>	
Net current assets			266,578		223,771
Total assets less current liabilities			<u>356,813</u>		<u>311,597</u>
Funds of the charity					
General funds	12	299,727		277,521	
Designated funds	12	23,262			
Restricted funds	11	33,824		34,076	
Total Funds			<u>356,813</u>		<u>311,597</u>

For the year ending 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006.

The accounts were approved by the Board on: 06/11/2025



Wendy Stevens
Director

Company Registration No. 07482730

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

1. ACCOUNTING POLICIES

Company information

The British Society of Audiology is a Registered Charity and a Charitable Company Limited by Guarantee incorporated on 5 January 2011. The registered office is 32, Queens Road, Reading, Berkshire, England, RG1 4AU.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Assets and liabilities are initially recognized at historical cost or transaction value except for fixed asset investments or as unless otherwise stated in the relevant accounting policy note(s).

The trust constitutes a public benefit entity as defined by FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going-concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

Fund Accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Voluntary income, including donations, gifts and legacies are recognised where there is entitlement, there is sufficient certainty of receipt and so it is probable the income will be received, and the amount of income can be measured with sufficient reliability.

Subscriptions are included in the Statement of Financial Activities in the year to which they relate. Deferred income comprises subscriptions which relate to future accounting periods.

Income from conferences and meetings, advertising, sponsors and investment are recognised in the year in which they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Governance costs comprise management and administration costs for running the charity itself as an organisation. Where applicable the costs of raising funds consist of an apportionment of overhead and support costs.

Costs of charitable activities include all direct costs and an apportionment of overhead and support costs.

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

Fixed Asset Investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Tangible Fixed assets

Depreciation is provided on a straight-line basis at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. The rates applied per annum are as follows:

Office Equipment	10% per annum on costs
Computer Equipment/Software	33.33% per annum on cost

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of fixed asset investments detailed above.

Pensions

The Trust operated a defined contribution pension scheme. All contributions were charged to the Statement of Financial Activities as incurred

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

2. EXPENDITURE

	Charitable Activities	Governance costs	Raising funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£	£	£
Conference and meetings	6,025	-	-	-	6,025	2,125
Online meeting costs	1,372	-	-	-	1,372	1,565
Committee expenses	-	3,673	-	-	3,673	5,780
Management costs	55,069	6,119	-	-	61,188	63,813
Support costs	10,169	791	4,854	-	15,814	14,834
Accountancy fees	-	1400	-	-	1,400	1,510
Website/App development	-	-	-	-	-	29,389
Grants, prizes and bursaries	236	-	-	252	488	2,650
Depreciation	44	-	-	-	44	44
	72,915	11,983	4,854	252	90,004	121,710

Accountancy fees include Independent Examination fees of £1,400 (2024 -£1,180).

3. EMPLOYEES

The Charity did not engage any employees during the year.

The trustees were not paid and did not receive any benefits from employment with the charity in the year (2024: £nil). Reimbursed expenses paid to trustees are detailed in note 4.

The key management personnel of the charity comprise the trustees. The trustees have assigned 'day to day' key management duties to a management company (see note 2 for total management costs).

4. TRUSTEES

No remuneration or other payments were made to any of the trustees or any connected person, directly or indirectly from the charity. During the period expenses of nil (2024 -£398).

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

5. TANGIBLE FIXED ASSETS

	Office Equipment	Computer Equipment /Software	2025 Total
	£	£	£
Cost			
At 1 April 2024	435	3,115	3,550
Additions	-	-	-
Disposals			
At 31 March 2025	435	3,115	3,550
Depreciation			
At 1 April 2024	308	3,115	3,423
On disposals	-	-	-
Charge for the year	44	-	44
At 31 March 2023	352	3,115	3,467
Net book value			
At 31 March 2025	83	-	83
At 31 March 2024	127	-	127

6. INVESTMENTS

	£	£
UK quoted investments		
Carrying (fair) Value at 1 April 2024		87,699
Additions at carrying value		-
Net gain on revaluation		2,453
Carrying (fair) Value at 31 March 2025 (cost £71,622)		90,152
These investments relate to the Vanguard Life Fund		

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

7. DEBTORS AND PREPAYMENTS

	2025 £	2024 £
Trade debtors	72,915	324
Prepayments and accrued income	2,722	18,128
Other debtors		4,182
	<u>75,637</u>	<u>22,634</u>

8. CREDITORS

Amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,238	14,616
VAT	31,586	-
Accruals	3,043	4,406
Deferred income	40,723	20,557
	<u>86,590</u>	<u>39,579</u>

9. SHARE CAPITAL

The British Society of Audiology, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Tangible Fixed Assets	83	-	83	127
Investments	56,328	33,824	90,152	87,699
Current Assets	353,168	-	353,168	263,350
Current Liabilities (due in less than one year)	(86,590)	-	(86,590)	(39,579)
	<u>322,989</u>	<u>33,824</u>	<u>356,813</u>	<u>311,597</u>

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

11. RESTRICTED FUNDS

	T S Littler Prize & Bursary Fund	R. Thornton Fund	IAT Fund	G Harris Fund	2025 - Total	2024 Total
	£	£	£	£	£	£
Balance brought forward at 1 April 2024	5,300	27,045	1,531	200	34,076	36,171
Donations/ Grants receivable	-	-	-	-	-	-
Transfer to unrestricted funds	-	-	-	-	-	-
Expenses	-	(252)	-	-	(252)	(2,095)
Balance at 31 March 2025	5,300	26,793	1,531	200	33,824	34,076

The Society operates two award funds. Awards are made to honour members of our profession, who in their different ways, made a significant contribution to audiology.

Through these awards, we are now able to honour our own contemporaries who have done valuable work in the field of audiology.

Thomas Simm Littler Prize and Lectureship

As a result of the generous gift of £10,000 to the Society by the organising committee of the IX International Congress in Audiology (London 1968), a lectureship and prize fund was set up in honour of the Late Dr Thomas Simm Littler, a pioneer in British Audiology.

The prize is awarded annually. It carries an honorarium of £100 together with a memorial certificate.

The lectureship is awarded every two years. It carries an honorarium of £200.

Thomas Simm Littler Bursary

One or more grants of up to £300 per year can be awarded to a member of the Society to assist in achieving training or related professional goals. Examples of uses to which the awards could be put to are: to help with travel costs to enable the results of a research project to be presented at an academic meeting; or to help with accommodation costs so that attendance at a conference can be extended to include a visit to another department.

Grants are made from the Thomas Simm Littler Awards Fund.

Industrial Audiometricians Training Fund

The Society operates an accreditation scheme for a course in industrial Audiometry and Hearing Conservation, run by external organisations. This fund was established to provide financial support for this purpose.

George Graham Harris

George Graham Harris, who died on 22 February 2005, bequeathed the sum of £1,000 to the Society. An award will be made to any individuals making a notable contribution to hearing and audiology in any one year.

Roger Thornton Memorial Fund

A generous gift of £30,000 was made in a previous year to the BSA to establish the Roger Thornton Memorial Fund primarily to fund travel awards to students engaged in research relating to audiology/hearing science.

THE BRITISH SOCIETY OF AUDIOLOGY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2025

12. UNRESTRICTED FUNDS

	Designated Funds	General Funds	Total
	£	£	£
Balance brought forward at 1 April 2024	-	277,521	277,521
Income	-	132,886	132,886
Expenses	-	(89,752)	(89,752)
Gain on investments	-	2,234	2,334
Transfers	23,262	(23,262)	-
Balance at 31 March 2025	23,262	299,727	322,989

Designated fund - The trustees have set aside funds to cover any unexpected future costs.

13. RELATED PARTY TRANSACTIONS

The charity has a third share of a joint venture IJA (International Journal of Audiology) Council. The net income of IJA is paid as an annual royalty split equally between the three owners. This year the royalties payable to the charity amounted to £60,563 (2024 - £38,855). At the yearend nil is included as accrued income (2024-£15,739) and £19,250 is included as deferred income (2024 - £nil).