

**Report of the Directors and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
British Laryngological Association**

# **British Laryngological Association**

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**British Laryngological Association**

**Company Information  
for the Year Ended 31 March 2023**

**DIRECTORS:**

Prof G S Sandhu  
Professor M Birchall

**SECRETARY:**

Prof G S Sandhu

**REGISTERED OFFICE:**

St Jacques  
Dene Close  
Chilworth  
Southampton  
Hampshire  
SO16 7HL

**REGISTERED NUMBER:**

08438864 (England and Wales)

**ACCOUNTANTS:**

Stanbridge Associates Limited  
7 Lindum Terrace  
Lincoln  
Lincolnshire  
LN2 5RP

## **British Laryngological Association**

### **Report of the Directors for the Year Ended 31 March 2023**

The directors present their report with the financial statements of the company for the year ended 31 March 2023.

#### **PRINCIPAL ACTIVITY**

promoting the objects of the charity. The property and funds of the company must be used only for promoting the objects of the charity and do not belong to the members of the charity.

Members may:

- be employed or enter into contracts with the company and receive reasonable payment for goods or services supplied;
- be paid interest at a reasonable rate on money lent to the company;
- be paid a reasonable rent or hiring fee for property let or hired to the company.

A Trustee may:

for the time being be remunerated out of the income or property or receive other benefits for services rendered provided that no payment is made under an employment contract unless previously and expressly authorise in writing by the Charity Commission and provided also that at no time shall a majority of the Trustees receive remuneration or other benefits for services rendered to the charity.

Any Trustee whom it is proposed to remunerate or confer other benefits upon, should not be present during the formal deliberations.

The Trustees should be satisfied that the proposed remuneration or benefit is reasonable and proper having regard to the nature and value of the work performed and to the income of the charity.

A Trustee must not receive any payment of money or material benefit other than that as mentioned above with the exception of the reimbursement of reasonable out of pocket expenses.

The Trustees of the charity are also the directors of the company.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2022 to the date of this report.

Prof G S Sandhu  
Professor M Birchall

## **British Laryngological Association**

### **Report of the Directors for the Year Ended 31 March 2023**

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **ON BEHALF OF THE BOARD:**

Prof G S Sandhu - Director

30 July 2023

# British Laryngological Association

## Income Statement for the Year Ended 31 March 2023

	2023 £	2022 £
<b>TURNOVER</b>	74,399	6,806
Cost of sales	<u>1,416</u>	<u>760</u>
<b>GROSS SURPLUS</b>	72,983	6,046
Administrative expenses	<u>31,532</u>	<u>24,065</u>
<b>SURPLUS/(DEFICIT) BEFORE TAXATION</b>	41,451	(18,019)
Tax on surplus/(deficit)	<u>-</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>	<u><u>41,451</u></u>	<u><u>(18,019)</u></u>

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	4	-	10,215
Cash at bank		52,125	459
		<u>52,125</u>	<u>10,674</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	600	600
		<u>600</u>	<u>600</u>
<b>NET CURRENT ASSETS</b>		<u>51,525</u>	<u>10,074</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,525</u>	<u>10,074</u>
<b>RESERVES</b>			
Unrestricted funds		20,855	20,855
Income and expenditure account		30,670	(10,781)
		<u>51,525</u>	<u>10,074</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the 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 company.

**Balance Sheet - continued**  
**31 March 2023**

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

The financial statements were approved by the Board of Directors and authorised for issue on 30 July 2023 and were signed on its behalf by:

Prof G S Sandhu - Director



**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. STATUTORY INFORMATION**

British Laryngological Association is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents sponsorship and membership fees.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

# British Laryngological Association

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

### 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	-	10,215
	<u>          </u>	<u>          </u>

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	600	600
	<u>          </u>	<u>          </u>

## **British Laryngological Association**

### **Report of the Accountants to the Directors of British Laryngological Association**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2023 set out on pages four to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Stanbridge Associates Limited  
7 Lindum Terrace  
Lincoln  
Lincolnshire  
LN2 5RP

Date: .....

# British Laryngological Association

## Detailed Income and Expenditure Account for the Year Ended 31 March 2023

	2023		2022	
	£	£	£	£
<b>Turnover</b>				
Subscriptions	7,233		1,556	
Courses & conferences	35,916		3,750	
Sponsorship	31,250		1,500	
	<u>          </u>	74,399	<u>          </u>	6,806
<b>Cost of sales</b>				
Purchases	-		27	
Refunds	1,416		733	
	<u>          </u>	1,416	<u>          </u>	760
<b>GROSS SURPLUS</b>		72,983		6,046
<b>Expenditure</b>				
Secretariat	12,978		18,278	
Telephone	-		120	
Travelling	213		-	
Computer sundries	748		-	
Licences and insurance	35		-	
Courses & Conferences	5,600		2,813	
Website	3,354		1,134	
Consulting Charges	6,300		-	
Surveys	-		384	
Sundry expenses	1,704		713	
Accountancy	600		600	
	<u>          </u>	31,532	<u>          </u>	24,042
		41,451		(17,996)
<b>Finance costs</b>				
Bank charges		-		23
<b>NET SURPLUS/(DEFICIT)</b>		41,451		(18,019)

This page does not form part of the statutory financial statements