

**BRITISH SARCOMA GROUP**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**BRITISH SARCOMA GROUP**

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**BRITISH SARCOMA GROUP**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Trustees**

Mr A Desai, President from 5 March 2025  
Dr A Dangoor, President up to 5 March 2025  
Ms S E Alsousou  
Ms D L Artis  
Dr C Benson  
Dr I Fragkandrea-Nixon (resigned 4 March 2025)  
Dr S Furtado  
Mr C Gerrand (resigned 9 June 2025)  
Mr A Hayes  
Dr A T J Lee  
Ms C A Millman  
Mr O Tilsley (resigned 4 March 2025)  
Mr J Vass

**Charity registered number**

1154928

**Principal office**

Unit 14 The Stottie Shed  
Baker's Yard  
Christon Road  
Newcastle upon Tyne  
NE3 1XD

**Secretary**

Echo Events & Association Management

**Accountants**

Kinnair Associates Limited  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB

**Bankers**

Lloyds Bank Plc  
Ariel House  
2138 Coventry Road  
Sheldon  
Birmingham  
B26 3JW

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## BRITISH SARCOMA GROUP

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report together with the financial statements of the charity for the year from 1 April 2024 to 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### Objectives and activities

##### ● Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the British Sarcoma Group are: -

1. the relief of sickness by maintaining and advancing the education of medical, nursing and healthcare professionals in the United Kingdom concerned with the treatment and care of patients with bone and soft tissue sarcomas, through the provision of information, training and the identification of best practice;
2. the relief of sickness by the promotion of excellence in the healthcare and the treatment of patients with bone and soft tissue sarcoma, through enabling treatment specialists to identify and share best practice;
3. the relief of sickness and the preservation of health in particular by promoting and supporting research with the publication of the useful results thereof and the development of more effective treatment and care for patients with bone and soft tissue sarcomas; and
4. to advance the education of the medical profession and the general public in all areas relating to sarcoma.

##### ● Main activities undertaken to further the charity's purposes for the public benefit

Providing information about best practice in sarcoma treatment via the website, email updates, reports and other publications.

Running a programme of training and educational events (conferences, workshops, study days) to identify and share best practice.

Running scientific meetings.

Developing and promoting nationally-recognised and adopted clinical guidelines and service standards for the management of sarcoma.

Providing expert representation on sarcoma to the NHS through written responses and membership of advisory groups.

Developing projects to improve sarcoma healthcare and treatment.

Informing medical professionals about new research; promoting opportunities for research; commissioning research into best practice.

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**BRITISH SARCOMA GROUP**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Objectives and activities (continued)**

Providing information and training to generalist medical professionals about sarcoma.

Working with other professional bodies and Royal Colleges to develop joint educational initiatives.

Working with national sarcoma patient organisations to raise awareness of sarcoma amongst public.

**Achievements and performance****• Review of activities**

During 2024 the BSG successfully updated and published the following guidelines in the British Journal of Cancer-

- UK BSG Guidelines for the Management of Soft Tissue Sarcomas – 2024 Update
- UK Guidelines for the Management of Gastrointestinal Stromal Tumour (GIST) – 2024 Update
- UK BSG Guidelines for the Management of Bone Sarcomas – 2024 Update

We also completed and published updated Rehabilitation Guidelines to the Journal of Disability & Rehabilitation.

We held our annual conference on the 5th & 6th March 2025 at the Hilton, Newcastle Gateshead. The conference attracted a multidisciplinary group of around 300 sarcoma specialists from across the country with a programme featuring over 60 speakers as well as academic poster displays and exhibition. The exhibition attracts leading pharmaceutical and medical providers for the industry.

The Sarcoma SAG (Specialist Advisory Group) held a number of meetings through out the year both virtually and in person. These meetings are facilitated and supported by the BSG and bring SAG chairs together from across the country to share in updates and best practice. BSG members were also involved in work alongside charity partner Sarcoma UK to try and improve the early diagnosis of sarcoma.

**Financial review****• Overview**

Income for the year totalled £184,451 (2024 - £105,987). The 2025 year benefitted from unrestricted legacies of £89,897 although in most years the Statement of Financial Activities shows that the main source of income is sponsorship and delegate fees from the annual conference.

Delegate fees are shown under the general fund as unrestricted funds. Total delegate fees for the year were £59,149 : (2024 £60,627).

Sponsorship income is restricted at the request of the donor. Total sponsorship for the year was £34,966 (2024 - £40,005). A full breakdown of sponsors is given in the notes to the financial statements.

Expenditure for the year totalled £103,604 (2024 - £97,659) with the main item of charitable expenditure being in relation to the annual conference.

A surplus of £80,847 (previous year: surplus of £8,328) was achieved this year and increases the total funds of the charity at the year end to £190,086 (previous period: £109,239).

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**BRITISH SARCOMA GROUP**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**● Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**● Reserves policy**

The total funds of the charity at the year end were £190,086.

The Board of Trustees have agreed it is necessary to maintain a level of reserves to cover the administration costs and 50% of the cost of staging the annual conference. This averages approximately £70,000 in total. The Trustees are pleased to note that the total funds exceed this figure, largely due to the legacies received of £89,897 and have plans to use these as explained in the future developments section of this Report.

**Structure, governance and management****● Constitution**

The British Sarcoma Group (BSG) is a Charitable Incorporated Organisation (CIO) registered in England and Wales with the Charity Commission on 8 December 2013 with registration number 1154928. Its governing document is its constitution, adopted on 22 May 2013.

**● Methods of appointment or election of Trustees**

Trustees are appointed by the existing Trustees for a three-year term which is extendable by mutual agreement of other Trustees with a maximum extension of a further three years. This is dependent on the skill set offered by the board member and the need to retain a wide range of key skills relevant to the continued success of the charity. New Trustees receive the BSG constitution, published financial statements, minutes of previous Board of Trustee meetings, as well as the Charity Commission guidance on effective governance.

Trustees meet, on average, three times a year in person or by teleconference.

**● Organisational structure and decision-making policies**

The day-to-day administration of the British Sarcoma Group and BSG conference management is delivered by Echo AM Limited.

**● Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**BRITISH SARCOMA GROUP**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Plans for future periods**

In 2025/2026 we will be hosting our annual conference on the 25th & 26th February 2026 at the Oxford Town Hall, Oxford. This event continues to be the principle UK forum for multidisciplinary education in sarcoma. We will be reviewing options for offering educational grants or awards to members, and continuing to host regular SAG meetings which are an important platform for the dissemination and sharing of information. We will also continue to work with other charity partners to improve early diagnosis and treatment of patients with sarcoma.

We plan to launch a new website in 2026 and work has already started on this. We hope this will create an improved area for members to gather important information on BSG activities as well as more general updates on Sarcoma care.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 September 2025 and signed on their behalf by:

DocuSigned by:  
  
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**Mr A Desai**  
President

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**BRITISH SARCOMA GROUP**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Independent examiner's report to the Trustees of British Sarcoma Group ('the charity')**

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). This is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed: DocuSigned by:

*Detlev Anderson*

Detlev Anderson FCA 8228AEAF7844DC...

Dated: 29 September 2025

Kinnair Associates Limited  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB



## BRITISH SARCOMA GROUP

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	3	90,195	-	90,195	-
Charitable activities	4	59,149	34,966	94,115	105,987
Investments	5	141	-	141	-
<b>Total income</b>		<b>149,485</b>	<b>34,966</b>	<b>184,451</b>	<b>105,987</b>
<b>Expenditure on:</b>					
Charitable activities	6	68,503	34,966	103,469	97,659
<b>Total expenditure</b>		<b>68,503</b>	<b>34,966</b>	<b>103,469</b>	<b>97,659</b>
<b>Net movement in funds</b>		<b>80,982</b>	<b>-</b>	<b>80,982</b>	<b>8,328</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		109,239	-	109,239	100,911
Net movement in funds		80,982	-	80,982	8,328
<b>Total funds carried forward</b>		<b>190,221</b>	<b>-</b>	<b>190,221</b>	<b>109,239</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

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**BRITISH SARCOMA GROUP**

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**BALANCE SHEET  
AS AT 31 MARCH 2025**

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	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	10	3,552	13,965
Cash at bank and in hand		219,196	176,724
		<u>222,748</u>	<u>190,689</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	11	(32,527)	(81,450)
		<u>190,221</u>	<u>109,239</u>
<b>Net current assets</b>		<u>190,221</u>	<u>109,239</u>
<b>Total assets less current liabilities</b>		<u>190,221</u>	<u>109,239</u>
<b>Total net assets</b>		<u><u>190,221</u></u>	<u><u>109,239</u></u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	190,221	109,239
		<u>190,221</u>	<u>109,239</u>
<b>Total funds</b>		<u><u>190,221</u></u>	<u><u>109,239</u></u>

The financial statements were approved and authorised for issue by the Trustees on 29 September 2025 and signed on their behalf by:

DocuSigned by:

*Anant Desai*

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**Mr A Desai**  
President

The notes on pages 9 to 18 form part of these financial statements.

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**BRITISH SARCOMA GROUP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. General information**

British Sarcoma Group is a charitable incorporated organisation, charity number 1154928. The registered office is Unit 14, The Stottie Shed, Baker's Yard, Christon Road, Newcastle upon Tyne, NE3 1XD.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

British Sarcoma Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds Sterling and rounded to the nearest pound.

**2.2 Going concern**

The charity has cash resources and no requirement for external funding. The Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the annual financial statements.

**2.3 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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**BRITISH SARCOMA GROUP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)****2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.9 Financial instruments**

The charity 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 bank loans which are subsequently measured at amortised cost using the effective interest method.

BRITISH SARCOMA GROUP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	298	298	-
Legacies	89,897	89,897	-
	<u>90,195</u>	<u>90,195</u>	<u>-</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Delegate Fees	59,149	-	59,149
Exhibitor fees	-	-	-
Sponsorship	-	34,966	34,966
Total 2025	<u>59,149</u>	<u>34,966</u>	<u>94,115</u>

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**BRITISH SARCOMA GROUP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**4. Income from charitable activities (continued)**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Delegate Fees	60,627	-	60,627
Exhibitor fees	5,355	-	5,355
Sponsorship	-	40,005	40,005
<i>Total 2024</i>	<u>65,982</u>	<u>40,005</u>	<u>105,987</u>

**. Sponsorship**

	<b>2025 £</b>	<b>2024 £</b>
Immedica Pharma	<b>2,500</b>	1,800
Veriton Pharma	-	5,996
PolyNovo UK Ltd	<b>3,060</b>	2,996
Boehringer Ingelheim Ltd	-	8,995
Takeda UK Ltd	<b>2,995</b>	2,995
DePuy Synthes Spine	-	2,162
Deciphera Pharmaceuticals (UK) Ltd	<b>9,460</b>	10,000
Brainlab Sales GmbH	-	826
Boston Scientific Ltd	-	2,995
Bone Cancer Research Trust	<b>710</b>	1,240
SERB Pharmaceuticals	<b>2,995</b>	-
Proton Partners International	<b>2,995</b>	-
GIST Cancer UK	<b>66</b>	-
Sovereign Medical Ltd	<b>2,995</b>	-
Sarcoma UK	<b>4,690</b>	-
Springworks Therapeutics Inc	<b>2,500</b>	-
	<u><b>34,966</b></u>	<u>40,005</u>

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**BRITISH SARCOMA GROUP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**5. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Interest received	141	141	-
	<u>141</u>	<u>141</u>	<u>-</u>

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
Annual conference	61,603	34,966	96,569
Publication of BSG guidelines	6,900	-	6,900
	<u>68,503</u>	<u>34,966</u>	<u>103,469</u>

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Annual conference	57,654	40,005	97,659
	<u>57,654</u>	<u>40,005</u>	<u>97,659</u>

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>
Annual conference	69,782	26,787	96,569
Publication of BSG guidelines	6,900	-	6,900
	<u>76,682</u>	<u>26,787</u>	<u>103,469</u>

BRITISH SARCOMA GROUP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Annual conference	72,786	24,873	97,659

Analysis of direct costs

	<b>Annual conference 2025 £</b>	<b>Publication of BSG guidelines 2025 £</b>	<b>Total funds 2025 £</b>
Conference costs	49,782	-	49,782
Publication of BSG guidelines	-	6,900	6,900
Secretariat fees	20,000	-	20,000
	69,782	6,900	76,682

	<i>Annual conference 2024 £</i>	<i>Publication of BSG guidelines 2024 £</i>	<i>Total funds 2024 £</i>
Conference costs	52,786	-	52,786
Secretariat fees	20,000	-	20,000
	72,786	-	72,786



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**BRITISH SARCOMA GROUP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Annual conference 2025 £</b>	<b>Total funds 2025 £</b>
Bank charges	808	808
NSF Membership services and database fee	3,277	3,277
Other support costs	186	186
Irrecoverable VAT	9,416	9,416
Independent examination fees - governance cost	1,665	1,665
Association management	11,428	11,428
Bad debts	7	7
	<u>26,787</u>	<u>26,787</u>

	<i>Annual conference 2024 £</i>	<i>Total funds 2024 £</i>
Bank charges	902	902
NSF Membership services and database fee	3,177	3,177
Other support costs	363	363
Irrecoverable VAT	7,817	7,817
Independent examination fees - governance cost	1,585	1,585
Association management	11,029	11,029
	<u>24,873</u>	<u>24,873</u>

**8. Independent examiner's remuneration**

	<b>2025 £</b>	<b>2024 £</b>
Fees payable to the charity's independent examiner for the preparation and independent examination of the charity's annual accounts	<u>1,665</u>	<u>1,585</u>

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**BRITISH SARCOMA GROUP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, travelling expenses totalling £Nil (2024: £218) were reimbursed to one Trustee. Additionally reimbursed expenses of £1,113 were incurred for the Trustees' meal during the conference.

**10. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	(30)	12,650
Other debtors	3,582	1,315
	<u>3,552</u>	<u>13,965</u>

**11. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	30,862	79,842
Other taxation and social security	-	8
Accruals and deferred income	1,665	1,600
	<u>32,527</u>	<u>81,450</u>

**12. Financial instruments**

	2025 £	2024 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>219,196</u>	<u>176,724</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

## BRITISH SARCOMA GROUP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

## 13. Statement of funds

## Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Funds	109,239	149,485	(68,503)	190,221
<b>Restricted funds</b>				
Restricted Fund	-	34,966	(34,966)	-
<b>Total of funds</b>	<b>109,239</b>	<b>184,451</b>	<b>(103,469)</b>	<b>190,221</b>

## Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds	100,911	65,982	(57,654)	109,239
<b>Restricted funds</b>				
Restricted Fund	-	40,005	(40,005)	-
<b>Total of funds</b>	<b>100,911</b>	<b>105,987</b>	<b>(97,659)</b>	<b>109,239</b>

BRITISH SARCOMA GROUP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	222,748	222,748
Creditors due within one year	(32,527)	(32,527)
<b>Total</b>	<b>190,221</b>	<b>190,221</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	190,689	190,689
Creditors due within one year	(81,450)	(81,450)
<b>Total</b>	<b>109,239</b>	<b>109,239</b>

15. Related party transactions

Several Trustees attended the annual conference in the year and paid the appropriate attendance fee at the same rate as other delegates. There were no other related party transactions during the year.