

Charity Registration No. 1166012

Company Registration No. 9816385 (England and Wales)

BRITISH THORACIC ONCOLOGY GROUP

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2023**

BRITISH THORACIC ONCOLOGY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A M Grange (Chairman) Mr C Kerr (Treasurer) Professor M D Peake Ms S Hiom Professor D Talbot
Senior Executive Officer	Ms D E McKinley
Steering Committee Chair	Professor S Popat
Steering Committee Vice-Chair	Dr T Newsom-Davis
Charity number	1166012
Company number	9816385
Principal address	235 Loughborough Road Mountsorrel Loughborough Leicestershire LE12 7AS
Registered office	235 Loughborough Road Mountsorrel Loughborough Leicestershire LE12 7AS
Independent examiner	P T Barnett FCCA Newby Castleman LLP West Walk Building 110 Regent Road Leicester LE1 7LT
Bankers	Santander UK plc Bridle Road Bootle Merseyside L30 4GB

BRITISH THORACIC ONCOLOGY GROUP

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BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are the directors of the charitable company, present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice for Charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The legal and administrative information forms part of this report.

OBJECTIVES AND ACTIVITIES

The charitable objects are:

- (1) The promotion and advancement of health or the saving of lives by way of improving the care of patients with thoracic malignancies through multi-disciplinary education and clinical and scientific research for the benefit of the public;
- (2) To advance public education and research into lung cancer and mesothelioma, in particular but not exclusively by facilitation of exchange of information on thoracic oncology including disseminating results of research and other news related to lung cancer and mesothelioma;
- (3) Such other charitable purposes beneficial to the community consistent with the objects as above as the trustees shall in their absolute discretion determine.

Vision and Mission

The vision of British Thoracic Oncology Group ("BTOG") is to contribute to achieving survival rates equal to the best in the world.

The mission of BTOG is to support and educate thoracic oncology health care professionals, creating a professional community to exchange ideas, information and innovation and to foster the development of research. The overall aim is to represent the needs of people with thoracic malignancies in the UK and ensure they have equitable access to optimal care.

BTOG's Values

- We are committed to achieving our vision and mission.
- We are proud to be an important part of the thoracic oncology professional community.
- We work collaboratively with other groups who in their own ways are also striving to improve outcomes for this group of patients or reduce the prevalence of lung cancer e.g. relating to smoking cessation.
- We engage with our stakeholders to ensure what we do is relevant and effective.
- We maintain professional independence from commercial organisations.
- We hold patients at the centre of everything we do.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES (CONTINUED)

Activities for achieving objectives for the public benefit

The Board of Trustees ("trustees") has had regard to the Charity Commission's guidance on public benefit. The main activities undertaken to further the charitable purposes for the public benefit are set out below:

Education:

- Provides an annual CPD education programme of value to the whole multi-disciplinary team (MDT).
- Provides access to events for advocates who sit on thoracic oncology clinical studies or trial management groups, advisory boards/groups or other related groups.
- Ensures registration fees are accessible to members of the MDT.
- Provides an education bursary for the annual conference and other events where possible.
- Provides a membership for thoracic oncology health care professionals including access to useful resources (regular BTOG E-News; a website member only on-line resource including films and presentations from BTOG educational events and access to an online lung cancer journal; opportunity to participate in relevant research studies/questionnaires and provide an up-to-date calendar of thoracic oncology events).

Research:

- Provides networking opportunities at educational events and foster a professional community through its membership for the research community to develop clinical trials and other research.
- Provides workshops or stand-alone events for the sole purpose of research development.
- Circulates research surveys and questionnaires that support relevant research.
- Is a member of relevant research groups (e.g. European Thoracic Oncology Platform (ETOP), IBCSG Partners Foundation and International Association for the Study of Lung Cancer).

Representation:

- Reviews NICE appraisals for new drug therapies/technologies.
- Reviews appropriate guidelines/policy documents.
- Reviews and participates in the development of relevant guidelines/position documents.
- Participates in other groups, sub-groups, committees and boards.
- Represents patients in any capacity it deems appropriate with the overall aim to improve outcomes or reduce the prevalence of lung cancer e.g. relating to smoking cessation.

Criteria to measure success in the reporting period;

We measure our success in achieving our objectives in several of ways:

- By providing an annual CPD education programme of value to the whole multi-disciplinary team and receiving good feedback from attendees and consistent or increased attendance to the events.
- By keeping in touch with the professional community to encourage networking and collaboration virtually.
- By listening to our stakeholders to ensure what we do is relevant and effective through feedback and surveys.
- By working collaboratively with other groups to improve patient outcomes.
- By ensuring that BTOG represents patients in relevant guideline and drug development.

Longer term aims and objectives

In 2020, the BTOG's Trustees and Steering Committee worked together to produce the Strategic Plan 2020-2025 taking account of stakeholder needs. During this year COVID-19 continued to have some impact on the timeline for some of our strategic activities although some activities returned to in-person. The Plan remains relevant but for good practice the Strategic Activities within the BTOG Strategy Plan will be reviewed during the 2023/24 year to ensure they are still appropriate and feasible as recover continues post-COVID-19.



OBJECTIVES AND ACTIVITIES (CONTINUED)

STRATEGIC PLAN 2020 – 2025

MISSION

To support and educate thoracic oncology healthcare professionals, creating a professional community to exchange ideas, information and innovation and to foster the development of research.

The overall aim is to represent the needs of people with thoracic malignancies in the UK and ensure they have equitable access to optimal care.

STRATEGIC ACTIVITIES

- Make www.btog.org the one-stop resource shop for thoracic oncology healthcare professionals
- Identify and communicate with lung and mesothelioma MDTs.
- Engage with Juniors through trainee representation on the steering committee
- Establish a BTOG Regional Champion Scheme to engage with existing members and attract new ones

VISION

To contribute to achieving survival rates equal to the best in the world.

OUR VALUES

We are committed to achieving our mission and vision.

We are proud to be an important part of the thoracic oncology professional community.

We work collaboratively with other groups who in their own ways are also striving to improve outcomes for this group of patients.

We engage with our stakeholders to ensure what we do is relevant and effective.

We maintain professional independence from commercial organisations.

We hold patients at the centre of everything we do.

STRATEGIC OUTCOMES

- To reach all lung/mesothelioma MDTs in the UK to ensure all thoracic oncology healthcare professionals have access to relevant education and resources
- To be a leader in thoracic oncology research to focus and support the research agenda
- To represent thoracic oncology patients by making contributions and collaborating with others

EDUCATION

- Conference (Flagship Event)
- Essential Updates
- Workshops (ad hoc)
- Annual updates from thoracic oncology international conferences
- Postgraduate Course (Biennial)
- Produce standard slide sets for Changes in Practice / What's New series – included in regional updates
- Produce Breaking News/Alerts/Press Releases for Changes in Practice

RESEARCH

- Facilitate a Think Tank Workshop to identify gaps for development of research with UK, European and other research organisations
- Establish BTOG research specialist subgroups to complement other external subgroups
- Ensure subgroups report regularly on the delivery of specific objectives

REPRESENTATION

- Make reactive contributions: NICE appraisals; Specialist Statement of Practice; Endorsements
- Make proactive contributions: Guidelines; Position and Consensus Statements; Comment on Public Health England / Department of Health Policy
- Campaign with relevant organisations for equitable access to optimal care
- Partner with specialist societies / groups / organisations (e.g. Surgeons, Nurses, Pathologists, Radiologists)
- Engage with advocates by ensuring advocate representation on the BTOG steering committee and making advocate places available at BTOG educational events
- Represent all the UK including the devolved nations

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Review of Activities - Education

During the year April 2022 to March 2023 BTOG was able to restart in-person educational activity again and continued with some virtual events.

During the 2022/23 year, BTOG has worked hard to provide a relevant Continuing Professional Development (CPD) education programme for the thoracic oncology multi-disciplinary team. Advocates who sit on thoracic oncology clinical studies or trial management groups, advisory boards/groups or other related groups are welcome to register for BTOG education.

During this year, BTOG returned to in-person events with a Summer Meeting in July and Essential Updates in October and December.



This meeting was held in-person and was also available as a live-stream on-line.

Attendees: 300 in-person and 33 virtual

Bursaries: BTOG awarded 45 bursaries to concessionary rate attendees that covered registration fee and a contribution towards travel/accommodation.

Feedback:

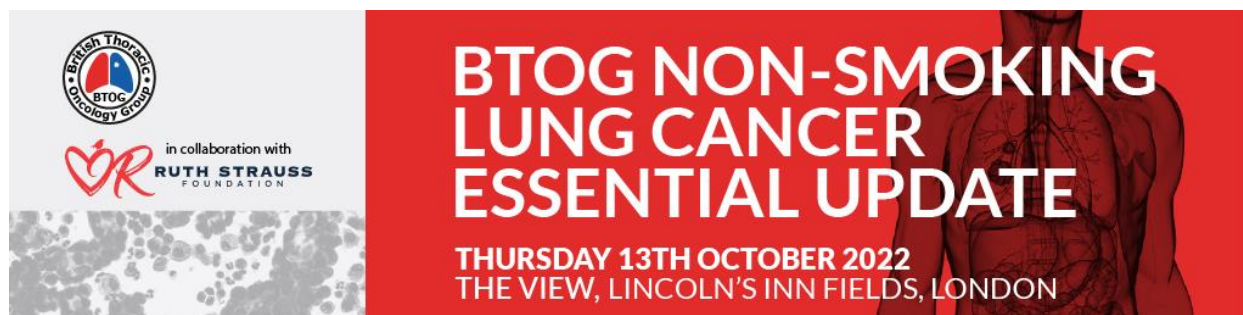
- Really great to have a face-to-face BTOG event again!
- Excellent meeting made more enjoyable as it was face to face. Interesting to hear about the most recent developments in the management of lung cancer.
- Efficient and well-run conference. Effectively managed for virtual attendees. Informative and useful educationally for registrar attendees.
- Well organised as usual. Very relevant presentations from great speakers.
- Fantastic event, each individual session was well thought and presented.
- Excellent selection of topics, this is my first BTOG meeting - excellent experience, learned a lot.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)



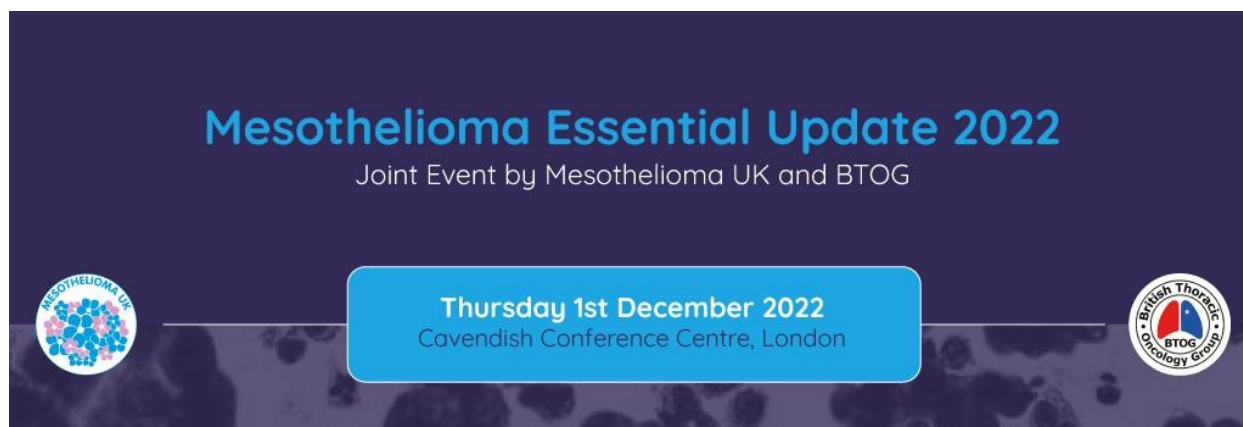
This meeting was held in-person in collaboration with Ruth Strauss Foundation and registration was free of charge for health care professionals.

Attendees: 93

Bursaries: Health care professionals were able to apply for a travel bursary (100 available) and this was funded and accessed via the Ruth Strauss Foundation

Feedback:

- Excellent day with great input from the multidisciplinary team.
- It was an excellent meeting, venue and number of delegates allowing discussion over coffee/lunch.
- It was great to see a multidisciplinary approach to the day and it was very brave of the patients to speak.
- Nice venue; well-organised. Good meeting.



This meeting was a joint event with Mesothelioma UK.

Attendees: 150

Feedback:

- Gave me updated knowledge on Meso to pass onto our Meso patients.
- Fantastic session with top notch speakers. Thanks for organising.
- A very enjoyable and informative face to face meeting. Particularly enjoyed the updates from the surgical perspective and emerging/ expected data and its potential impact.
- Excellent venue and pre joining instructions were great. I thought the day was well structured and the presentations were excellent.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)



BTOG continued with its regular 1-hour webinars that were developed when in-person events were not possible. These webinars take account of the latest data released and include a panel of relevant experts in thoracic oncology. Registration at all BTOG webinars is free of charge for health care professionals.

We held 4, 1-hour webinars and 1, full-day webinar during this year and all webinars were accredited by the Federation of the Royal Colleges of Physicians of the UK for category 1 (external) CPD credits. CPD credits were available both live and up to 4 weeks post-event for on-demand and the stats provided below reflect this timeframe. Attendees were encouraged to give feedback on the content and organisation and any feedback was recorded and analysed to ensure continuous improvement.

All BTOG webinars are also available to view 'On Demand' in the BTOG Member Resources area and to download as a podcast.

Live and on-demand

The 5 BTOG webinars during this year resulted in a total audience of 577 live and on demand (up to 4 weeks).

393 attendees to the following in an Hour webinars:

Mesothelioma Essential Update (28 th April 2022)	106
Surgical Essential Update (26 th May 2022)	51
ASCO in an Hour (23 rd June 2022)	126
WCLC and ESMO Update (19 th September 2022)	110

Feedback for 1-hour webinars:

- Grateful for the webinar virtual option as this makes it easier to participate in events when face to face attendance is not an option.
- An excellent, succinct summary of ground-breaking information.
- This was excellent. The speakers spoke clearly and presented very helpful information. Really enjoyed the session.
- These are fantastic sessions. They must be a lot of work to produce but they are so valuable. Really appreciate the expertise of the presenters.
- Good coverage particularly of the fast-changing landscape in systemic treatments which has been static for so long.
- I find all of the BTOG series immensely helpful and very grateful for the time and effort put into delivery.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)

184 attendees to the full-day webinar:

Thymic Malignancies Essential Update (19th May 2022)

Feedback:

- It was the best education on thymoma that I have received. The first session reviewing current practice was a great way of setting the agenda. Highly recommended to others.
- An outstandingly useful session which will definitely influence my practice.
- Excellent update very relevant to my practice.

Webinar attendance by speciality/category:

Speciality/Category	%
Nursing	7.5%
Medical Oncology	21.2%
Clinical Oncology	22.4%
Oncology	3.3%
Respiratory	25.3%
Surgery	3.3%
Palliative Care	0.0%
Radiology	2.5%
Science/research/clinical trials	2.1%
Pharmacy	1.7%
Academic	0.0%
Student	0.0%
Pathology	1.7%
Allied HCP	0.8%
Other HCP	1.7%
Industry	5.0%
Patient advocate	0.8%
Charity/non-profit	0.4%
Other non-HCP	0.3%

BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

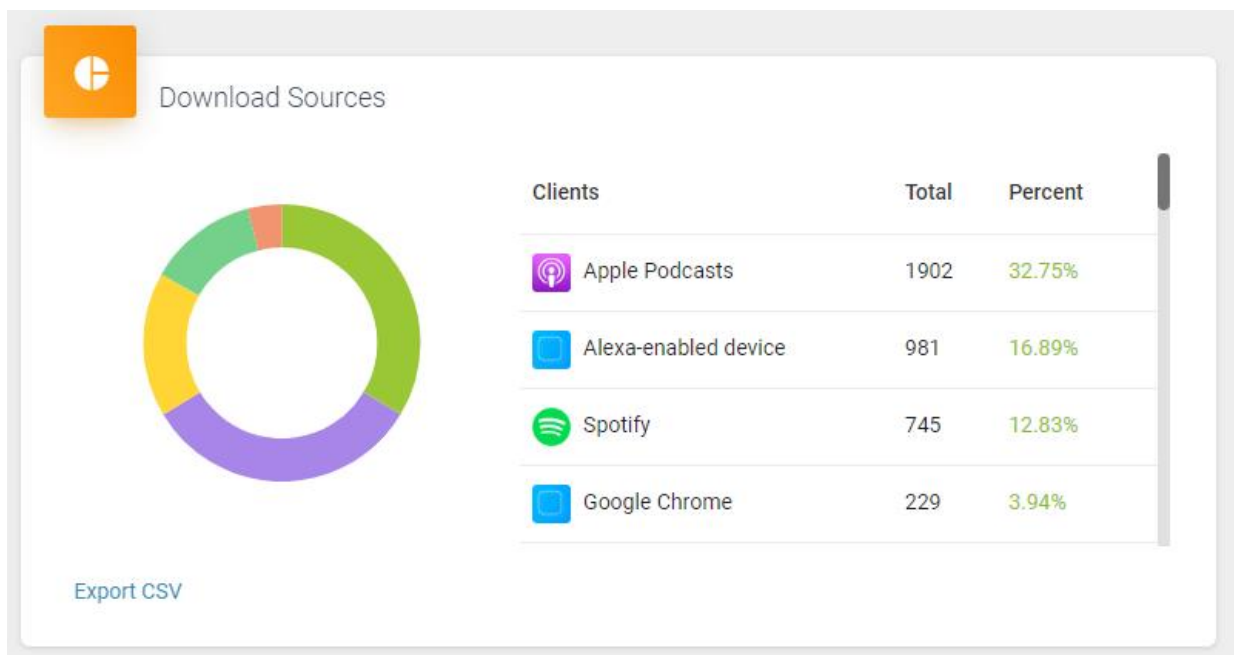
Review of Activities - Education (continued)



Podcasts of all BTOG webinars are available to listen to or download. BTOG introduced a series of podcasts called “*BTOG does ...*” where we discussed a variety of thoracic oncology topics with a different expert each time. You can subscribe to BTOG podcasts through the Apple App Store and the Google Play Store or listen on Spotify by searching BTOG (CPD points are not available for the podcasts).

During this year a total of 3,024 podcast downloads.

10,600 total downloads since podcasts were started in November 2021.



BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)

BTOG does ...	Expert	Interviewer	
Update on LC Specialist Nursing	Karen Clayton	Tom Newsom-Davis	234
Palliative Thoracic Radiotherapy	David Woolf	Stephen Harrow	243
Trainees	Helen McDill and Adam Januszewski		212
NOLCP/Diagnostic Pathway	Sanjay Agrawal	Helen McDill	238
ESTRO 2022	Fiona McDonald	Tom Newsom-Davis	262
Surgery	Sofina Begum	Tom Newsom-Davis	242
Metastatic Advanced Stage Neuroendocrine Tumours	Debashis Sarker	Tom Newsom-Davis and Lianne Castle	376
Thymic malignancies	David Gilligan	Tom Newsom-Davis and Lianne Castle	449
Management of thymic lesions	Henrietta Wilson	Tom Newsom-Davis and Lianne Castle	306
Lung cancer prehab	Zoe Merchant	Tom Newsom-Davis and Lianne Castle	462
			3,024
PODCAST DOWNLOADS OF WEBINAR RECORDINGS (NOT ALL WERE AVAILABLE DUE TO TECHNICAL ISSUES WITH UPLOADS)			
Masterclass: Diagnostics (March 24 th)			387
ASCO 2022 in an Hour (June 23 rd)			482
WCLC and ESMO 2022 (September 26 th)			381
			1,250

BTOG Trainees Network Launched in January 2022

One of BTOG's key aims is to bring the thoracic oncology community closer together and foster collaboration and education. In BTOG's trainee survey in 2021 we heard that trainees wanted to be connected with other like-minded trainees and therefore we launched the '**BTOG Trainees Network**'. The Slack platform (QR code to join) is designed to bring trainees together from across disciplines and the UK to foster collaborations, open opportunities and foster a community of like-minded trainees. The platform is also used to highlight educational events and opportunities.



Following an application process, in May 2022 BTOG was delighted to announce the appointment of Dr Anand Sundaralingam and Dr Gerard Walls as BTOG's new trainee representatives. BTOG's existing trainee representatives, Helen McDill and Adam Januszewski will stay on the steering committee for a cross-over period so that they can pass on anything in progress, their knowledge and experience of being a steering committee trainee representative.

Online resources at www.btog.org

BTOG Trainee Representatives have continued to work on a major upgrade to our online resource library, where members can access all the videos and presentations from our education events. A new search function will enable all members to find relevant resources by various categories, by event or by the type of resource. The goal is to create a kind of 'one-stop-shop' and include many other resources beyond those from our events. The new library will go live during the 2023/24 year.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)

BTOG Membership

During this year BTOG continued to provide relevant and up-to-date member services.

- Free CPD education (e.g. BTOG webinars and essential updates)
- CPD education (annual conference)
- BTOG Resources member area including BTOG presentation/video library, trainee resources and podcasts
- Free access to the full digital edition of *Lung Cancer Journal*
- Bursaries/scholarships for BTOG meeting registration or travel (subject to application process)
- Weekly E-News including relevant information about education, research, research surveys
- BTOG networking and professional community



- 50 E-News were sent during this year
- 41% average open rate (Up from 38% in previous year. Industry average is 20% for similar emails.)
- 9% click rate (Up from 5.69% in previous year. Industry average is 2-4% for similar emails.)

BTOG Membership Stats

March 2023

- 2,317 members (2062 HCP, 255 Network)
- Full renewals planned to align with new website in 2024
- Interim data cleansing based on:
 - e-news unsubscribes and 'never-opens'
 - 'never logged in' + registered before 2022
- 10 have never logged in (excluding admin and tech support accounts) – these have now been removed as members (and are not counted in the total number above)
- 2,014 have logged in once
- 174 twice
- 231 three or more times

To ensure compliance to General Data Protection Regulation (GDPR), BTOG contacts its members regularly to renew and opt-in to receive information from BTOG. In August 2022 and September 2022 BTOG emailed members via BTOG E-news to remind that members can unsubscribe or update their preferences at any time. The next renewal is due at the launch of the new website in 2024.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)

Membership (continued)

Health Care Professionals Members by Speciality

	2023	2022	2021	2020
Respiratory	26%	26%	26%	26%
Nursing	21%	22%	22%	22%
Medical Oncology	13%	14%	14%	15%
Clinical Oncology	14%	14%	14%	14%
Oncology	5%	5%	5%	6%
Science/research/clinical trials	3%	4%	4%	4%
Surgery	5%	4%	4%	3%
Radiology	3%	3%	3%	3%
Pathology	2%	2%	2%	2%
Allied HCP	2%	2%	2%	2%
Pharmacy	1%	2%	2%	1%
Palliative Care	1%	1%	1%	1%
Academic	0.6%	0.5%	0.5%	1%
Student	0.9%	0.8%	0.8%	0%

(Percentages are rounded up)

Health Care Professionals Members by Geography

	2023	2022	2021	2020	2019
Yorkshire and the Humber	189	187	182	80	86
North West	184	178	179	79	107
East Midlands	250	222	213	58	102
North West London	119	118	116	50	24
South London	110	102	100	47	48
South West	130	126	123	42	73
West Midlands	113	104	105	41	67
Scotland	105	101	93	39	NA
East of England	106	101	96	36	57
Kent, Surrey and Sussex	134	119	114	34	37
North Central and East London	111	100	92	33	33
Thames Valley	58	56	54	25	24
Wales	45	37	36	21	NA
Northern Ireland	19	18	18	NA	NA
Republic of Ireland	36	36	35	NA	NA

Based on the sample of 1,817 members with this field completed.

BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)

Membership (continued)

Network Members by Area of Interest

	2023	2022	2021	2020
Industry	64%	64%	66%	57.1%
Patient advocate	12%	12%	10%	17.6%
Charity/non-profit	7%	6%	6%	5.5%
Other non-HCP	18	18%	18%	19.8%

Twitter, journal and website



3,420 followers

New Followers					
	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
NEW	224	467	479	510	602
INCREASE	7%	18%	21%	29%	29%

Mentions					
	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
TOTALS	706	1118	902	926	706

Impressions					
	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
TOTALS	154,557	437,459	274,800	283,600	184,400

Twitter is event-driven, with significant jumps in April 2021 and January 2022 from the Annual Conferences (therefore, two annual conferences are in the 2021-2022 figures, and none are in 2022-2023). BTOG 2023 was held in April 2023.

Lung Cancer Journal

@LungCaJournal

International peer-reviewed journal on clinical, translational & basic science of lung & chest malignancies [#LCSM](#).
Affiliated with [@BTOGORG](#), [@ETOP_eu](#) and ILCCO

In February 2021, BTOG joined forces with European Thoracic Oncology Platform (ETOP) and International Lung Cancer Consortium (ILCCO) to highlight via twitter significant articles of interest published in the *Lung Cancer Journal*.

BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Education (continued)

Twitter, journal and website (continued)

Website – www.btog.org

	Users	Page views	Avg. session duration	Pages per session
18-19	13,818	86,157	02:24	3.29
19-20	19,679	116,303	01:55	3.56
20-21	18,191	82,029	01:35	3.15
21-22	20,648	155,999	01:50	4.56
22-23	20,508	143,117	01:46	4.01

65% of traffic is from the UK, 11% from the US, 3% Ireland then India, Germany, China, Netherlands, France, and Canada

49% Windows, 23% iOS, 12% Mac, 11% Android (61% desktop, down from 72% last year; 44% mobile, up from 32% last year).

Top Referrers

Google / organic Top search terms: BTOG 2023 and BTOG	44%
(direct) / (none)	40%
Bing	6%
Social (96% = Twitter)	3%
Other	7%

NOTE: Slightly more search traffic than direct traffic, than in 21-22, indicates more people are finding the website through a search rather than bookmarking or typing in the web address directly.

Top (non-Twitter) referrers are Eventscloud, Veeva, bsti.org.uk, Facebook, Yahoo Search

TOP PAGES

1. Home
2. 2023 Annual Conference
3. 2022 Annual Conference
4. Summer meeting & Dinner
5. News: NOLCP Sep 2020
6. Meet the team
7. Events
8. Non-smoking LC Essential Update
9. Mesothelioma Essential Update
10. Podcasts

Typically
78%
New Users

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities - Research

During this year BTOG opened submission for poster abstracts at BTOG 2023 being held 26th to 28th April 2023. BTOG will publish the poster abstracts from this annual conference in a supplement to *Lung Cancer*. This is reportable next year.

A BTOG Special Interest Group (SIG) is a sub-group of the BTOG steering committee with a shared interest in advancing a specific area of thoracic oncology. Members co-operate to affect change or improvement within that speciality. They may communicate, meet, and organise further training or education and resources for the purpose of advancement. They can use the BTOG logo in relation to the SIG. The aim of the BTOG SIGs is to promote the highest standards of knowledge and facilitate research and representation in that specific area of thoracic oncology.

The **BTOG Thymic Malignancies SIG**, chaired by Dr David Gilligan, met 4 times during this year. Tumours of the thymus gland constitute a rare but significant part of thoracic oncology. Management of these tumours can be complex and is often poorly understood. The BTOG Thymic Malignancies SIG is a multi-disciplinary group of interested health care professionals, including the patient advocacy group Thymic UK. The aims of this group are to promote understanding, improve knowledge of thymic tumours and to work co-operatively to improve the management pathways for thymic tumours.

During this year this group discussed various areas for development and action including updating the BTOG website with details of the group, the development of an inferior mediastinal (suspected thymic) lesion diagnostic pathway and collaboration and learning from international thymic and pathology networks. The group also organised a Thymic Malignancies Essential Update in May 2022 which attracted 184 attendees (on-line on the day and on-demand post-event).

The **BTOG Large Cell Neuroendocrine Carcinoma (LCNEC) SIG**, chaired by Dr Colin Lindsay met for the 1st time in June 2022 and a further 2 times during this year. Members will work together to share knowledge and cases to establish a standard of care for Lung LCNECs including but not limited to:

- Evaluating the pathology of high-grade neuroendocrine carcinomas of lung origin
- Understanding biological basis of high-grade neuroendocrine carcinomas of lung origin
- Developing clinical consensus around optimal management of high-grade neuroendocrine carcinomas of lung origin
- Communicating/circulating information via the LCNEC SIG, BTOG online education resources and BTOG relevant education events

During this year the group discussed and formalised the terms of reference including the aims and objectives and stakeholders of the group, discussed priorities and actions including focussing on high-grade neuroendocrine tumours of lung origin and developing a consensus on LCNEC pathology. An application for external funding to support a project manager towards delivering a co-ordinated UK network approach has been successful – the post-holder will be recruited in the next month.



In January 2022, contributed to Health and Social Care Committee's Expert Panel evaluation of the progress the Government has made against its commitments in cancer services in England.

BRITISH THORACIC ONCOLOGY GROUP

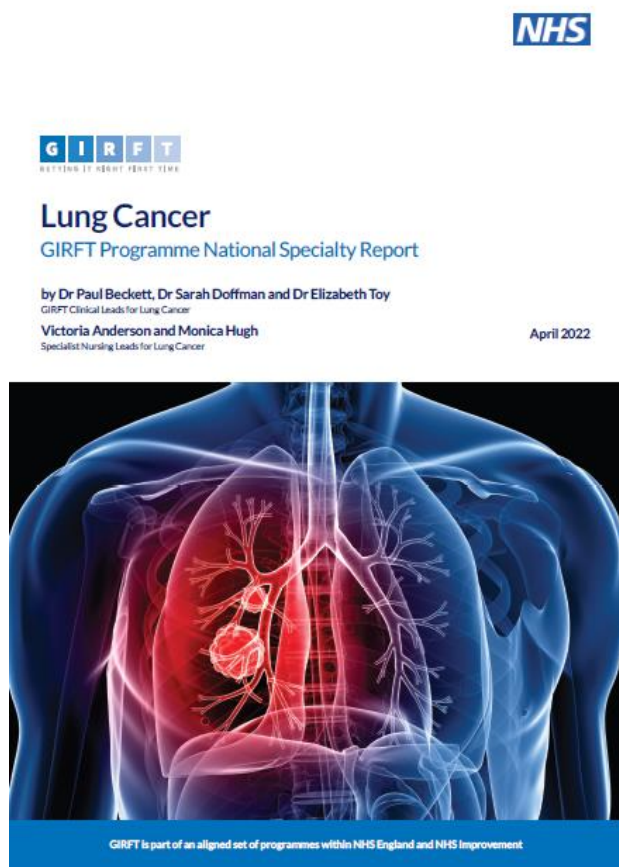
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023



ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities – Research (continued)



BTOG Endorsed the Final Report published in April 2022

Endorsements



www.neuroendocrinecancer.org.uk

During this year BTOG reviewed and endorsed a document “Neuroendocrine Cancer – an Ideal Pathway” – publication date to be confirmed.



<https://www.brit-thoracic.org.uk/>

During this year BTOG reviewed and endorsed a guideline document from the British Thoracic Society, the BTS Guideline for Pleural Disease due to be published in 2023.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities – Research (continued)

Surveys

In April 2022, BTOG circulated a Survey for Thoracic Clinical Oncologists from The National Oncology Trainee Collaborative for Healthcare Research (NOTCH). NOTCH wanted to hear views on current radiotherapy practice for Thymic Epithelial Tumours (TET).

In November 2022, BTOG circulated an NCRI Lung Group strategic priorities survey.

In December 2022, BTOG circulated a Survey “Optima lung cancer guidelines identification survey”. [OPTIMA](#) is an EU funded project that aims to improve cancer care through real-world data and artificial intelligence. This survey aims to understand which guidelines health care professionals use for the screening, diagnosis and treatment of lung cancer patients across Europe.

In January 2023, BTOG circulated a chance to participate in the Nodule surveillance in screening interview study. Invited to share insights to inform best practice and contribute to a novel study funded by Barts Charity. Researchers at Queen Mary University of London wanted to hear experiences of communicating with patients under surveillance for pulmonary nodules following lung cancer screening.

Review of Activities – Representation

BTOG continues to work collaboratively with many organisations, societies, and groups and to build close and enduring relationships and to have mutual memberships to ensure representation. Steering Committee members undertake this work on behalf of BTOG and these include the following examples:

- British Thoracic Society
- Cancer Chemotherapy Interest Group
- European Association for Cardio-Thoracic Surgery (EACTS)
- European Organisation for Research and Treatment of Cancer (EORTC)
- European Thoracic Oncology Platform (ETOP)-IBCSG Partners
- International Association for the Study of Lung Cancer (IASLC)
- Mesothelioma UK
- National Cancer Research Institute (NCRI)
- National Lung Cancer Audit
- Lung Cancer Nursing UK
- Public Health England Implementation Board for Tobacco
- Roy Castle Lung Cancer Foundation
- Royal College of Physicians Tobacco Advisory Board
- Society for Cardiothoracic Surgery (SCTS)
- Taskforce for Lung Health
- UK Mesothelioma Alliance
- UK Lung Cancer Coalition

BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Review of Activities – Representation (continued)



NICE Representation

NICE appraisals review and make recommendations on the clinical and cost-effectiveness of medicines and treatments in the NHS.

Participation in the NICE appraisal process involves a significant time commitment by representatives and includes attending appraisal meetings, reviewing lengthy and detailed documents and making comment and recommendations to improve access to treatment for patients.

During this year Steering Committee members have represented BTOG on

- **55** NICE appraisals (scoping and full)

During this year Non-Steering Committee members were co-opted to represent BTOG on

- **10** NICE appraisals

Samreen Ahmed	11 (1 joint)	Sanjay Agrawal	3	Riyaz Shah	4
Sanjay Popat	10	Clive Peedel	2	David Gilligan	1
Tom Newsom-Davis	6	James Spicer	2	Shobit Baijal	5
Matt Callister	1				
Co-opted (non-SC)					
Alastair Greystoke	2	Mary O'Brien	2	Robin Young	1
Matthew Hatton	1	Yvonne Summers	3	Matthew Krebs	1
Mark Forster	1 (joint)				

During this period 3 NICE appraisals resulted in recommendations.

ID Number	Title
3757	Lung cancer (non-small-cell, early, neoadjuvant) - nivolumab (with chemotherapy)
3852	Atezolizumab for adjuvant treatment of resected non-small-cell lung cancer
3885	Durvalumab for maintenance treatment of unresectable non-small-cell lung cancer after platinum-based chemoradiation

Exhibition

BTOG exhibited at the following meetings to showcase BTOG and to encourage health care professional membership:

- Society for Cardiothoracic Surgery Annual Meeting on 9th and 10th May 2022 in Belfast
- British Thoracic Society (BTS) Summer Meeting 2022 on 23rd and 24th June in Manchester
- Cancer Research UK's Lung Cancer Conference 2022 on 15th-17th November 2022 in Manchester

BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that BTOG 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.

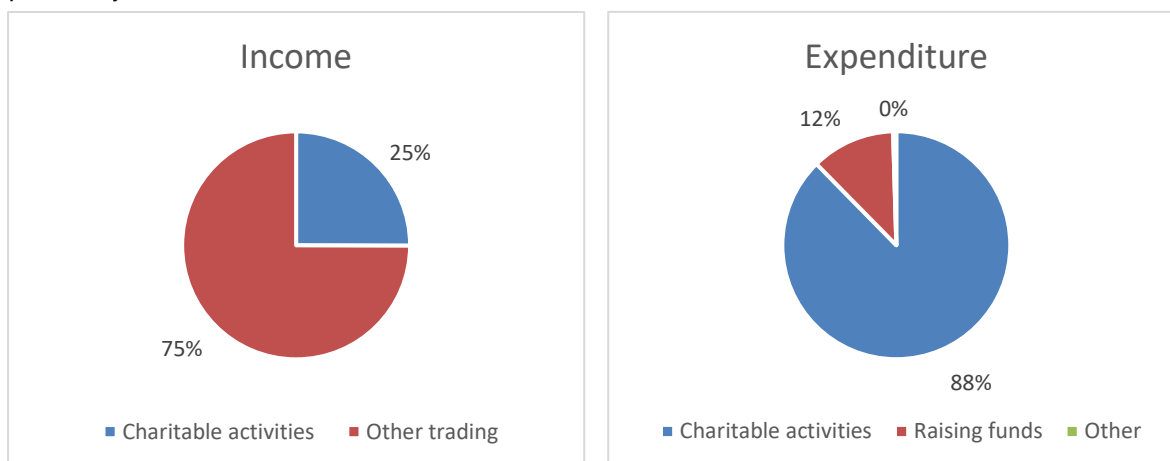
Finance Overview

Our Annual Conferences over the last few years were held in April 2021, January 2022 and April 2023, therefore two annual conferences are in the year ending 2022, and none are in year ending 2023. This has had a large impact in both income for sponsorship and registration fees. Total income for the year decreased from £526,534 in 2022 to £137,691 in 2023.

The investment in online learning and webinars brought in as our face-to-face educational programme was set aside due to COVID-19 restrictions, has been hugely successful and has been continued.

Total expenditure for the year ended 31 March 2023 amounted to £316,575 (2022 - £286,940). The expenditure was split between charitable activities costs in the sum of £280,014, costs of raising funds in the sum of £38,029 and other £(1,468).

Net income (expenditure) for the year ended 31 March 2023 amounted to £(178,884) compared to £239,594 in the previous year.



Risk Management

A risk policy and a detailed risk register have been produced. The risk register covers governance, external, financial, operational and regulatory risk and a review of the risk register is a standing item at every trustee meeting. The trustees are satisfied that systems and procedures are in place to mitigate exposure to the major risks. A major risk to BTOG is the reliance on registration fees and external sponsorship income to provide enough funding for BTOG to deliver its aims and objectives. This is particularly relevant given the COVID-19 pandemic. Mitigating actions include strategic planning, operating a reserves policy and ongoing engagement with our key sponsors.

Reserves Policy

BTOG is committed to demonstrate good stewardship and active financial management and to identifying through risk assessment and budgeting any uncertainty in future income streams. A major risk to BTOG is the reliance on registration fees and external sponsorship to provide enough funding for BTOG to deliver its aims and objectives. Therefore, the trustees have agreed that at any one time the charity can hold a maximum of 2 years' normal operating expenditure in reserve (at the time of writing the charity has not yet reached this level of reserve). Normal operating expenditure is identified in annual budgets which are approved by the trustees. This reserve level will ensure that the current service provided by BTOG is secure in times when income to the charity may be reduced.

BRITISH THORACIC ONCOLOGY GROUP



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW (CONTINUED)

Reserves Policy (continued)

Total reserves as at 31 March 2023 amounted to £560,831 of which £nil are restricted. As at 31 March 2023 free reserves (total unrestricted reserves less unrestricted tangible fixed assets) amounted to £560,583 which is significantly below the trustees' long term target level of reserves. At current levels of normal activity, the maximum level of reserves would be in the range of £1m to £1.2m. The trustees are considering measures to try and build up free reserves going forward and they will monitor the level of reserves as part of BTOG's financial processes.

If reserves were to exceed the agreed level (2 years' normal operating expenditure) BTOG will take immediate steps to reduce the level of those reserves either by increasing expenditure on charitable activities or by reducing its income (or a combination of both). The time frame for this reduction will be within 2 years of discovery of the excess and during that time the trustees will consider whether some or all the reserves can be invested to obtain a financial return for the charity.

STRUCTURE GOVERNANCE AND MANAGEMENT

Constitution

British Thoracic Oncology Group registered as a company (9816385) on 8th October 2015 and as a charity (1166012) on 11th March 2016. The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of winding up, such an amount as may be required not exceeding £1. The governing document is the Memorandum of Association.

Trustees

The following trustees have served since 1 April 2022:

Mr AM Grange (Chairman)
Mr C Kerr (Treasurer)
Professor MD Peake
Ms S Hiom
Professor D Talbot

Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the trustees elected under the Memorandum of Association of BTOG. Trustees set the policies for the recruitment, induction and training of new trustees. In selecting individuals for appointment as new trustees, the trustees will consider the skills, knowledge and experience needed for the effective running of the charity. Upon appointment, trustees are provided with an induction pack which includes various items such as the governing document, the latest financial statements, policy documents and Charity Commission guidance.

Pay Policy for Staff

BTOG does not employ its own staff. An NHS Trust employs the staff and charges the associated salary costs to the charity in accordance with a service level agreement. Pay levels for posts supported by the charity are determined through standard NHS procedures.



TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE GOVERNANCE AND MANAGEMENT (CONTINUED)

Organisational Structure and Decision Making

The trustees are responsible for BTOG; they safeguard the values and purpose of BTOG and check activities contribute to achieving the objects and ensure BTOG follows its legal obligations. Trustees are Non-Executive Directors of BTOG. The current trustees comprise a Consultant and Honorary Professor of respiratory medicine who is also Clinical Co-Director of the Centre for Cancer Outcomes at UCLH, Honorary Clinical Lead for NHS Digital and a Specialist Clinical Advisor at Cancer Research UK; a former senior policy figure from Cancer Research UK of 20 years' standing who is now Director of Cancer Intelligence at GRAIL Europe; a retired professor/medical oncologist; a retired tax inspector and a retired senior pharmaceutical professional. The trustees and Steering Committee Chair decide the policies which provide the framework for the work of BTOG; decide overall aims and objectives, priorities and strategy; monitor and evaluate progress and delegate day-to-day work to the BTOG Senior Executive Officer and other appointed staff/agents. The trustees meet 4 times/year and communicate by email at all other times. One trustee also attends Steering Committee meetings as an observer (subject to availability).

The Steering Committee Chair is an Executive Officer of BTOG, accountable to the trustees. The Steering Committee supports BTOG's aims and objectives; take an active role in the delivery of the BTOG educational programme; comments and advises on thoracic oncology guidelines for care or treatment; represents BTOG on other thoracic oncology boards/committees/groups and recognises their affiliation to BTOG in their work. The Steering Committee are Executive Officers of BTOG, accountable to the SC Chair. The Steering Committee meet in person 4 times/year and communicate by email at all other times. The Steering Committee members represent the thoracic oncology multi-disciplinary team. In addition, BTOG recognises the importance of input from advocates in improving outcomes for lung cancer and mesothelioma patients and therefore the Steering Committee includes two advocate members. BTOG defines advocates as those who sit on clinical studies or trial management groups, advisory boards/groups or other related groups related to lung cancer or mesothelioma.

BTOG is a member of the National Council for Voluntary Organisations (NCVO) and trustees have access to online resources and information for charities. The trustees are required to update their trustee knowledge and training regularly to ensure they understand their role and responsibilities. Trustees periodically attend both theoretical and practical training courses organised by the NCVO covering a wide variety of charitable issues and they also complete online training.

The Senior Executive Officer (SEO) carries out the work of BTOG; reports regularly on achievements and progress; makes decisions (where the power to do this has been delegated); provides information on issues, problems and policy matters and makes recommendations; draws up plans for the future development of BTOG's work for the Trustees and Steering Committee to decide upon; advises and informs the trustee board so that it is able to carry out its governing role and recruits and appoints staff/agents. The SEO is reportable to University Hospitals of Leicester NHS Trust (UHL) Line Manager and Steering Committee Chair and accountable to the trustees.

The relationship of the BTOG Executive is based on a shared vision for BTOG; a commitment to achieving the objectives of BTOG; clear and understood trustee roles to not interfere inappropriately with the day-to-day running of BTOG; confidence in the abilities of the SEO and willingness to back the judgement of the SEO in the event of problems (providing they have been kept informed); the provision of good information to enable informed decisions to be made and a clear management framework and lines of accountability.

The SEO and Executive Officer (EO) are paid roles employed by UHL, who charge the associated salary costs to the charity in accordance with a formal service level agreement. Communications/website, conference and accountancy services were contracted out to external commercial providers. All other roles in the BTOG Executive are unpaid.

Following the pandemic, starting 1st February 2022, BTOG have leased an office from Mesothelioma UK in Mountsorrel, Leicester and there is a Memorandum of Understanding in place in this respect. BTOG staff do a combination of office and home working.

BTOG works collaboratively with many organisations including Mesothelioma UK (a related party) in the pursuit of its charitable activities.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE GOVERNANCE AND MANAGEMENT (CONTINUED)

Organisational Structure and Decision Making (continued)

BTOG recognised the need for appropriate governance to ensure transparent working and therefore has a comprehensive portfolio of policies covering charity structure, roles and responsibilities of trustees and the steering committee, conflict of interest, finance, procurement, reserves, endorsement, media and privacy, developed taking account of Charity Commission guidance. The policies are reviewed as per the review dates and new policies are developed as needed/identified and are available in the Governance section of the BTOG website.

The Trustees confirm that the major risks relating to BTOG have been reviewed and systems and procedures have been established to manage those risks, as detailed on page 26 under risk management.

Plans for future periods

Following the start of the COVID-19 recovery phase BTOG re-introduced in-person education during 2022/23. BTOG will continue to work towards its strategic outcomes, mission and vision within the Strategic Plan 2020-2025 (on page 3). The Strategic Plan remains relevant but for good practice the Strategic Activities within the BTOG Strategy Plan will be reviewed during the 2023/24 year to ensure they are still appropriate and feasible as we move into the endemic phase of COVID-19.

During the 2023/24 year and beyond we plan to:

- Continue to provide relevant CPD education (virtual and in-person). In-person will include an annual conference and essential updates;
- Produce a standard slide set and webinar for Version 9 of the TNM stage classification for lung cancer and any identified areas of interest;
- Liaise with NICE/NHS England for earlier notification of new decisions on NICE appraisals and announce "New NICE Approval" via separate BTOG E-news and Twitter;
- Continue to provide "BTOG does ..." Podcasts;
- Provide networking, education and resources for trainees;
- Complete work on the one-stop resource shop on www.btog.org for trainees and all thoracic oncology health care professionals and develop a structured review plan to ensure that content is current and relevant;
- Undertake a major refurbishment of www.btog.org to improve visual design, navigation and content;
- Formalise the BTOG Research Group to develop a Research Strategy to focus and support the thoracic oncology research agenda;
- Recognise the future implementation of screening and ctDNA and the importance of BTOG representation in these areas;
- Formulate a clear plan for succession to include a set term of office for the Chair Elect of the Steering Committee. The current Steering Committee Chair's term has been extended until 2025 under special resolution.

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

Approved by the Board of Trustees on 13 November 2023 and signed on its behalf by:

Mr AM Grange
Chair of the Board of Trustees

BRITISH THORACIC ONCOLOGY GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH THORACIC ONCOLOGY GROUP

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 company's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

P T Barnett FCCA (Independent Examiner)

Newby Castleman LLP

West Walk Building

110 Regent Road

Leicester

LE1 7LT

14 November 2023

BRITISH THORACIC ONCOLOGY GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds Total 2023 £	Unrestricted Funds Total 2022 £
Income from:			
Charitable activities	3	34,488	58,736
Other trading activities	4	103,203	467,798
Total		137,691	526,534
Expenditure on:			
Raising funds	5	38,029	32,475
Charitable activities	6	280,014	254,155
Other	9	(1,468)	310
Total		316,575	286,940
Net (expenditure)/income for the year/ Net movement in funds		(178,884)	239,594
Reconciliation of funds			
Total funds brought forward		739,715	500,121
Total funds carried forward		560,831	739,715

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

All income and expenditure derive from continuing activities.

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

BRITISH THORACIC ONCOLOGY GROUP

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		248		464
Current assets					
Debtors	13	751,804		195,210	
Cash at bank and in hand		392,156		671,482	
		<u>1,143,960</u>		<u>866,692</u>	
Liabilities					
Creditors: amounts falling due within one year	14	(583,377)		(127,441)	
Net current assets			560,583		739,251
Net assets			<u>560,831</u>		<u>739,715</u>
Total funds of the charity					
Designated funds		1,304		7,730	
General funds		<u>559,527</u>		<u>731,985</u>	
Total unrestricted funds	16		560,831		739,715
Total charity funds			<u>560,831</u>		<u>739,715</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The financial statements were approved and authorised for issue by the Board of Trustees on 13 November 2023 and are signed on its behalf by:

Mr C Kerr
Trustee and Treasurer

Company Registration No. 9816385

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

British Thoracic Oncology Group ("BTOG") is a private company limited by guarantee incorporated in England and Wales. The address of the registered office and place of business is given in the legal and administrative information page of these financial statements.

The members of the charity include the trustees named within the legal and administrative information. In the event of the trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The charity is a Public Benefit Entity as defined by FRS 102. The financial statements have been prepared in accordance with: the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 (2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income recognition

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.

Income from charitable activities primarily includes income received for conference and course registration fees. Such income is recognised at fair value when the event has occurred.

Income from trading activities includes income earned from sponsorship.

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised when there is legal or constructive obligation to make the payment to a third party, if it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is recognised under the following headings:

- Expenditure on raising funds - this includes costs for advertising, marketing, direct mail and publicity.
- Expenditure on charitable activities - this includes services to further the delivery of the objectives of the charity.

Irrecoverable VAT is charged against the category of resources expensed for which it was incurred.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and costs of raising funds and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Support costs are allocated to costs of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 8.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Fixtures & fittings	15% of cost
Computer equipment	33.33% of cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Debtors and creditors with no stated interest rate and receivable or payable within one year are measured at transaction price. Any losses arising from impairment are recognised in the SOFA.

1.9 Taxation

British Thoracic Oncology Group is a registered charity and no taxation provision is required as its income from charitable activities falls within the various exemptions available to registered charities.

1.10 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider there to be any key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Conference and course registration fees	34,488	-	34,488	58,736
Unrestricted funds				58,736
Restricted funds				-
				58,736

4 Other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Sponsorship	103,203	-	103,203	467,798
Unrestricted funds				467,798
Restricted funds				-
				467,798

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Raising funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Advertising, marketing, direct mail and publicity	18,744	-	18,744	14,363
Support costs (see note 8)	19,285	-	19,285	18,112
	<u>38,029</u>	<u>-</u>	<u>38,029</u>	<u>32,475</u>
Unrestricted funds				32,475
Restricted funds				-
				<u>32,475</u>

6 Charitable activities

	Activities undertaken directly Note 7 £	Support Costs Note 8 £	Total 2023 £	Total 2022 £
Conference and courses	151,728	128,286	280,014	254,155
Unrestricted funds			280,014	254,155
Restricted funds			-	-
			<u>280,014</u>	<u>254,155</u>

7 Expenditure on activities undertaken directly

	2023 £	2022 £
Conference and courses		
Venue and accommodation management	111,595	29,499
Abstract publication	-	26,630
Prizes and bursaries	100	3,300
Travel	15,237	-
Course accreditation	350	695
Bank and card charges	384	1,714
Webinar activities	24,062	108,074
	<u>151,728</u>	<u>169,912</u>

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Expenditure on support costs

	Basis of allocation	2023 £	2022 £
Staff costs	Raising funds and charitable activities	96,426	90,562
Travel	Charitable activities	452	665
Training	Charitable activities	277	-
Subscriptions	Charitable activities	450	486
Rent	Charitable activities	4,170	650
Insurance	Charitable activities	1,618	1,677
Office costs	Charitable activities	1,035	1,318
Software costs	Charitable activities	1,991	1,291
Professional fees	Charitable activities	5,868	5,120
Sundry	Charitable activities	40	177
Irrecoverable VAT	Charitable activities	35,028	-
Depreciation	Charitable activities	216	409
		<u>147,571</u>	<u>102,355</u>
Analysed between:			
Raising funds		19,285	18,112
Charitable activities		<u>128,286</u>	<u>84,243</u>
		<u>147,571</u>	<u>102,355</u>

Support costs have been allocated to raising funds and charitable activities on a basis consistent with the use of the resource. Support costs include governance costs totalling £5,768 (2022: £5,120).

The amount charged to the SOFA in respect of governance costs includes the following:

Independent examination £4,450 (2022 - £4,000)

Other financial services £1,318 (2022 - £1,120)

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Other expenditure

	Unrestricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Total 2022 £
Net loss on disposal of tangible fixed assets	-	-	310	310
Interest	(1,468)	(1,468)	-	-
	<u>(1,468)</u>	<u>(1,468)</u>	<u>310</u>	<u>310</u>

The company classifies certain one-off charges and credits which have a material impact on the company's financial results as 'exceptional items'. These are disclosed separately to provide further understanding of the financial performance of the company.

In July 2020 the charity paid £50,005 to HM Revenue and Customs for input VAT disallowed in respect of the four years ended 31 March 2020, following a review of the charity's VAT affairs.

Interest was estimated in the sum of £3,000 on late payment of the total VAT liability which was classified as an exceptional item in the accounts to 31 March 2021 and included within accruals. The figure has been confirmed by HM Revenue and Customs as £1,532 therefore there is a credit amounting to £1,468.

10 Trustees

The trustees neither received nor waived any emoluments during the year (2022: £Nil).

Travel and subsistence expenses were reimbursed to 2 trustees (2022: 0) in the sum of £452 (2022: £nil) during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>2</u>	<u>2</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>96,426</u>	<u>90,562</u>

Staff working for the charity are employed directly by the University Hospitals of Leicester NHS Trust and their salary costs are charged to the charity in accordance with a service level agreement between BTOG and the Trust. The amount charged for the year was £96,426 (2022 - £90,562).

There were no employees whose annual remuneration was £60,000 or more.

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 April 2022	692	1,689	2,381
At 31 March 2023	692	1,689	2,381
Depreciation and impairment			
At 1 April 2022	339	1,578	1,917
Depreciation charged in the year	105	111	216
At 31 March 2023	444	1,689	2,133
Carrying amount			
At 31 March 2023	248	-	248
At 31 March 2022	353	111	464

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	288,908	155,590
Other debtors	1,304	7,730
Prepayments and accrued income	461,592	31,890
	751,804	195,210

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	64,699	43,565
Deferred income (see note 16)	510,467	74,866
Accruals	8,211	9,010
	583,377	127,441

15 Deferred income

	2023 £	2022 £
Arising from advanced registration fees and sponsorships	510,467	74,866

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	510,467	74,866
Movements in the year:		
Deferred income at 1 April 2022	74,866	190,000
Released from previous periods	(74,866)	(190,000)
Resources deferred in the year	510,467	74,866
Deferred income at 31 March 2023	510,467	74,866

16 Unrestricted funds

The unrestricted funds of the charity include designated funds which have been set aside out of unrestricted funds by the trustees for a specific purpose:

	Balance at 1 April 2022 £	Movement in funds			Balance at 31 March 2023 £
		Income £	Expenditure £	Transfers £	
General funds	731,985	137,691	(220,149)	(90,000)	559,527
Designated funds - wages fund	7,730	-	(96,426)	90,000	1,304
	739,715	137,691	(316,575)	-	560,831

	Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Income £	Expenditure £	Transfers £	
General funds	491,805	526,534	(166,040)	(90,000)	731,985
Designated funds - wages fund	8,316	-	(90,586)	90,000	7,730
	500,121	526,534	(256,626)	-	739,715

The wages fund represents funds held by the University Hospitals of Leicester NHS Trust as Custodian Trustee on behalf of British Thoracic Oncology Group for primarily the payment of wages to staff working for the charity but who are employed by the NHS Trust.

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	248	-	248
Current assets/(liabilities)	559,279	1,304	560,583
	<u>559,527</u>	<u>1,304</u>	<u>560,831</u>
	Unrestricted funds £	Designated funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	464	-	464
Current assets/(liabilities)	731,521	7,730	739,251
	<u>731,985</u>	<u>7,730</u>	<u>739,715</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>60,132</u>	<u>57,356</u>

During the year rent and office expenses in the sum of £5,363 (2022 - £1,478) were invoiced by Mesothelioma UK Charitable Incorporated Organisation (formerly Mesothelioma UK Charitable Trust) to the British Thoracic Oncology Group. Professor M D Peake and Ms D E McKinley are both trustees of these organisations. At the balance sheet date there was an outstanding balance of £nil (2022 - £nil) for these services.

There have been no further related party transactions in the reporting period that require disclosure in the financial statements, other than those noted in note 10 to the financial statements.

19 Operating lease commitments

At 31 March 2023 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	<u>3,550</u>	<u>3,250</u>

Lease payments totalling £4,170 (2022 - £650) have been recognised as an expense during the year.

BRITISH THORACIC ONCOLOGY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Controlling party

British Thoracic Oncology Group is a company limited by guarantee and not having a share capital; it is incorporated under the Companies Act and governed by the Memorandum and Articles of Association of the charity. The trustees of the charity are elected members and act as directors of the charity who are deemed to be the controlling party of the charity.