

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th June 2024
for
British Hyperbaric Association

Sadofskys
Chartered Accountants
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

British Hyperbaric Association

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for the year ended 30th June 2024

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British Hyperbaric Association

Report of the Trustees **for the year ended 30th June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30th June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181089

Principal address

c/o Spire
Lowfield Road
Anlaby
Hull
HU10 7AZ

Trustees

G Laden
D R Gough-Allen
C Crompton-Mudd
Dr P Bothma

Independent Examiner

Sadofskys
Chartered Accountants
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

Approved by order of the board of trustees on 16th October 2024 and signed on its behalf by:

G Laden - Trustee

**Independent Examiner's Report to the Trustees of
British Hyperbaric Association**

Independent examiner's report to the trustees of British Hyperbaric Association

I report to the charity trustees on my examination of the accounts of British Hyperbaric Association (the Trust) for the year ended 30th June 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

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

Alan Brocklehurst

Sadofskys
Chartered Accountants
Princes House
Wright Street
Hull
East Yorkshire
HU2 8HX

16th October 2024

British Hyperbaric Association

Statement of Financial Activities
for the year ended 30th June 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,250	3,225
EXPENDITURE ON			
Raising funds		3,128	5,871
Other		2,012	1,740
Total		5,140	7,611
NET INCOME/(EXPENDITURE)		(1,890)	(4,386)
RECONCILIATION OF FUNDS			
Total funds brought forward		20,603	24,989
TOTAL FUNDS CARRIED FORWARD		18,713	20,603

The notes form part of these financial statements

British Hyperbaric Association

Balance Sheet
30th June 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	4	3,324	4,148
Cash at bank		19,650	19,705
		<u>22,974</u>	<u>23,853</u>
CREDITORS			
Amounts falling due within one year	5	(4,261)	(3,250)
		<u>18,713</u>	<u>20,603</u>
NET CURRENT ASSETS			
		<u>18,713</u>	<u>20,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>18,713</u>	<u>20,603</u>
NET ASSETS			
		<u>18,713</u>	<u>20,603</u>
FUNDS	6		
Unrestricted funds		18,713	20,603
TOTAL FUNDS		<u>18,713</u>	<u>20,603</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th October 2024 and were signed on its behalf by:

G Laden - Trustee

British Hyperbaric Association

Notes to the Financial Statements **for the year ended 30th June 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2024 nor for the year ended 30th June 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,225
EXPENDITURE ON	
Raising funds	5,871
Other	1,740
Total	7,611

British Hyperbaric Association

Notes to the Financial Statements - continued
for the year ended 30th June 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME/(EXPENDITURE)

(4,386)

RECONCILIATION OF FUNDS

Total funds brought forward

24,989

TOTAL FUNDS CARRIED FORWARD

20,603

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Subscription fees outstanding
Prepayments

2024
£
2,375
949

3,324

2023
£
3,425
723

4,148

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors
Other creditors

2024
£
1,236
3,025

4,261

2023
£
-
3,250

3,250

6. MOVEMENT IN FUNDS

Unrestricted funds
General fund

At 1/7/23 £	Net movement in funds £	At 30/6/24 £
20,603	(1,890)	18,713
<hr/> 20,603 <hr/>	<hr/> (1,890) <hr/>	<hr/> 18,713 <hr/>
TOTAL FUNDS		

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

Unrestricted funds
General fund

Incoming resources £	Resources expended £	Movement in funds £
3,250	(5,140)	(1,890)
<hr/> 3,250 <hr/>	<hr/> (5,140) <hr/>	<hr/> (1,890) <hr/>
TOTAL FUNDS		

British Hyperbaric Association

Notes to the Financial Statements - continued
for the year ended 30th June 2024

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
General fund	24,989	(4,386)	20,603
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,989</u>	<u>(4,386)</u>	<u>20,603</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,225	(7,611)	(4,386)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,225</u>	<u>(7,611)</u>	<u>(4,386)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/22 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	24,989	(6,276)	18,713
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,989</u>	<u>(6,276)</u>	<u>18,713</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,475	(12,751)	(6,276)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,475</u>	<u>(12,751)</u>	<u>(6,276)</u>

British Hyperbaric Association

Notes to the Financial Statements - continued
for the year ended 30th June 2024

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2024.

British Hyperbaric Association

Detailed Statement of Financial Activities
for the year ended 30th June 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	<u>3,250</u>	<u>3,225</u>
Total incoming resources	3,250	3,225
EXPENDITURE		
Raising donations and legacies		
Secretarial services	-	537
Computers and software	92	4,704
Travelling expenses	<u>2,226</u>	-
Prize winner	<u>1,000</u>	-
	3,318	5,241
Other trading activities		
Bad debts	300	630
Support costs		
Finance		
Insurance	1,333	1,549
Bank charges	<u>189</u>	<u>191</u>
	1,522	1,740
Total resources expended	<u>5,140</u>	<u>7,611</u>
Net expenditure	<u>(1,890)</u>	<u>(4,386)</u>

This page does not form part of the statutory financial statements