

# BRITISH SOCIETY OF HEAD AND NECK IMAGING (BSHNI)

England & Wales · Charity number 1194696

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-06-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Westcotts Chartered Accountants  
Plym House  
3 Longbridge Road  
Plymouth  
PL6 8LT

**Phone** 01392288555

**Email** [info@bshni.org.uk](mailto:info@bshni.org.uk)

**Website** [www.bshni.org.uk](http://www.bshni.org.uk)

## Activities

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**Objects:** TO ADVANCE THE SCIENCE AND PRACTICE OF HEAD AND NECK CLINICAL RADIOLOGY IN THE UK, IN PARTICULAR BY:A. PROMOTING HIGH STANDARDS IN THE CLINICAL PRACTICE OF HEAD AND NECK RADIOLOGY;B. PROMOTING HEAD & NECK RADIOLOGY AS A CORE DISCIPLINE WITHIN CLINICAL RADIOLOGY;C. ENSURING IN COLLABORATION WITH THE ROYAL COLLEGE OF RADIOLOGISTS AND ANY OTHER RELEVANT BODY, THAT TRAINING AND EDUCATION OF HEAD & NECK RADIOLOGISTS IS APPROPRIATE AND OF A HIGH STANDARD;D. ADVISING AND COLLABORATING WITH REGULATORY AND PROFESSIONAL BODIES REGARDING DEVELOPMENT OF GUIDELINES AND STANDARDS OF PRACTICE OF HEAD AND NECK RADIOLOGY; ANDE. STIMULATING AND ENCOURAGING RESEARCH AND INNOVATION WITHIN THE FIELD OF HEAD AND NECK RADIOLOGY WITH VIEW TO IMPROVING PATIENT CARE AND CLINICAL OUTCOMES.

**Activities:** BSHNI aims to advance the science and practice of Head & Neck clinical radiology in the UK by promoting high standards in clinical practice, training and education in Head & Neck imaging, collaborating with regulatory and professional bodies in development of guidelines and standards, Stimulating and encouraging research through bursaries and grants.

## Classification

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- **How:** Makes Grants To Individuals, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£14,210	£12,238	-	-
2024-04-30	£10,184	£12,093	-	-
2023-04-30	£13,272	£7,336	-	-
2022-04-30	£67,400	£4,297	-	-

## Trustees

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Name	Role	Appointed
Dr Ram Vaidhyanath	Chair	2023-07-01
Dr Ashok Adams		2025-06-26
Dr Gitta Madani		2025-07-01
Dr Vincent Lam		2025-07-01

**BRITISH SOCIETY OF HEAD AND NECK IMAGING (BSHNI)**

England & Wales - Charity number 1194696

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# Accounts

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Charity registration number: 1194696

# British Society of Head and Neck Imaging (BSHNI)

Annual Report and Financial Statements

for the Year Ended 30 April 2025



## **British Society of Head and Neck Imaging (BSHNI)**

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## **British Society of Head and Neck Imaging (BSHNI)**

### **Reference and Administrative Details**

<b>President</b>	Dr R K Lingam
<b>Trustees</b>	Dr R Vaidhyanath Dr A Weller
<b>Treasurer</b>	Dr N Sriskandan
<b>Charity Registration Number</b>	1194696
<b>Principal Office</b>	Plym House 3 Longbridge Road Plymouth Devon PL6 8LT
<b>Accountants</b>	Westcotts (SW) LLP Plym House 3 Longbridge Road Plymouth Devon PL6 8LT

# **British Society of Head and Neck Imaging (BSHNI)**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2025.

### **History**

During the course of 1996 it became apparent to a number of radiologists with a particular interest in the head and neck that this was one of the few areas where a special interest group did not exist. A preliminary one day scientific meeting covering key head and neck imaging topics was convened in the RSM in the summer of 1997. During the course of the meeting the idea of founding a head and neck imaging society was discussed. The following year the meeting was repeated with a view to officially founding the British Society of Head and Neck Imaging (BSHNI). This took place on 9th July 1998 and over sixty delegates attended. At the first annual general meeting the name of the society was agreed and the constitution accepted.

Since then, the society has organised an annual general meeting which aims to cover key topics and new developments in head and neck imaging.

### **Objectives and activities**

Head and Neck imaging defines the area from the skull base to the thoracic inlet. Its importance and complexity is increasing in response to developments that include advances in imaging (Magnetic Resonance Imaging, Computed Tomography and Radionuclides in particular), surgical techniques and organisation of surgical specialisation and service delivery (including cancer centres).

Many radiologists undertake head and neck imaging in association with another substantial commitment (neuroradiology, cross-sectional imaging, general radiology etc) and this is likely to remain the case, at least in the UK for the foreseeable future. Imaging has become increasingly important to head and neck surgeons and it is envisaged that the optimal development of imaging services and relevant educational meetings will involve radiologists and surgeons.

The BSHNI's major objectives are advancement of the education and work with local and national organisations like Royal College of Radiologists, GMC, NICE and NHSI to help maintain standards of professional practice, training and develop guidelines.

The purpose(s) of the society are:

- (1) Advancement of education in the field of Head and Neck Radiology and to promote high standards in the clinical practice of Head and Neck Radiology throughout UK;
- (2) To promote the place of Head & Neck Radiology as a core discipline within Clinical Radiology;
- (3) To ensure, in collaboration with the Royal College of Radiologists and any other relevant body, that training and education of Head & Neck Radiologists is appropriate and of a high standard;
- (4) To advise and collaborate with regulatory and professional bodies regarding development of guidelines and standards of practice of Head and Neck Radiology;
- (5) To stimulate and encourage research and innovation within the field of Head and Neck Radiology with view to improving patient care and clinical outcomes;
- (6) Further such other charitable purposes anywhere in the world.

## **British Society of Head and Neck Imaging (BSHNI)**

### **Trustees' Report (continued)**

#### **Communication**

The annual newsletter in the original constitution has been superseded by electronic communication methods and the society, through the management committee, will disseminate important information to the membership using these methods. A website [www.bshni.org.uk](http://www.bshni.org.uk) was established in 2007 and recently refreshed in 2021. Information about the society and its proceedings is provided on this website. Publications such as the Royal College of Radiologists' and the Royal Society of Medicine newsletters may also be used to provide such information. Regular meetings should be held to achieve the above aims. The society applied to become a Charitable Incorporated Organisation (CIO). The CIO status was granted on 7 June 2021 and the society accounts were then incorporated into the CIO from 1 July 2021.

#### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

##### **Annual Refresher-Course (BSHNI Winter Meeting)**

In February 2015 the society held its first Annual Refresher Course in Manchester. The refresher conferences are designed to reach a wider audience than the London-based AGM and are aimed at those wishing to refresh basic knowledge of Head and Neck Imaging over a 3 year rolling programme. The last cycle of the course was held at Newcastle in February 2020.

Poster presentations were also accepted for the first time in the history of the society with Prizes for the Best Poster and Runners Up as judged by Committee Members. This inaugural meeting was oversubscribed and received excellent feedback. From 2018, the Annual Refresher course was run in Newcastle. The course was cancelled in 2021 due to the COVID pandemic.

The 2022, 2023 and 2024 Annual Refresher meetings were held in Leeds and the 2025-2027 meetings will be held in Cardiff, engaging delegates in the UK.

##### **Institutional Member of ESHNR**

Since 2015, through closer collaboration with the European Society of Head and Neck Radiologists (ESHNR), BSHNI has arranged institutional membership of ESHNR for its members at a discounted rate.

## **British Society of Head and Neck Imaging (BSHNI)**

### **Trustees' Report (continued)**

#### **Working with Royal College of Radiologists (RCR)**

BSHNI is currently working closely with RCR on several fronts. Since 2015, its members are part of the Subspecialist Interest Group Panel for setting head and neck radiology questions for the RCR Part 2a exams. In 2016, BSHNI was involved in devising RCR ultrasound (head and neck) training curriculum for non-radiologists. Members of the society are also involved in updating the RCR RITI/e-learning system for the head and neck radiology component. BSHNI has been working with RCR on development and review of iRefer guidelines.

From 2018, RCR and BSHNI has been funding a joint Visiting Professorship for a duration of two years. The visiting Professor visits and delivers training for several training schemes in the UK. BSHNI is also involved in revising the RCR head and neck radiology training curriculum/syllabus.

BSHNI collaborated with the RCR for the 2nd Global Conference, held in Dubai 2024 and three radiologists delivered talks under the auspices of BSHNI. Travel expenses were reimbursed up to a maximum of £750pp.

#### **Working with the American Society of Head & Neck Radiologists (ASHNR)**

A new joint programme between the ASHNR and BSHNI with an exchange of visiting professors between the societies in USA and UK. Following successful application, the first BSHNI speaker will travel to the USA in October 2024 and delivered talks at various institutions over a period of 1-2 weeks. Funding of £3,000 was reimbursed to the BSHNI speaker for travel and accommodation. The first ASHNR speaker, part funded by their society, will travel to the UK in 2025 and the BSHNI and ASHNR will continue to alternate in this way.

#### **Membership matters**

BSHNI council and members have been working with other national organisations like National Institute for Health and Care Excellence (NICE) and NHS Improvement to develop guidelines and setting national standards for healthcare related to Head & Neck Pathology.

#### **Financial review**

Incoming resources during the year amounted to £14,210 (2024: £10,184). After deducting resources expended of £12,238 (2024: £12,093) a surplus of £1,972 (2024: deficit of £1,909) arose which saw the charity's reserves rise slightly to £69,102. Reserves are made up entirely of unrestricted reserves which £68,942 of this being free reserves, which is total assets less fixed assets.

#### ***Policy on reserves***

The Financial Reserves held by the Charity are held to cover:

1. Fees for the annual meeting.
2. Costs to maintain and improve the BSHNI website and society administrator fees.

The Charities main source of income for the year was income from the annual meeting and refresher course. These will continue to be the main sources of income for the Charity.

## **British Society of Head and Neck Imaging (BSHNI)**

### **Trustees' Report (continued)**

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 11 June 2025 and signed on its behalf by:

.....  
Dr R K Lingam  
Chairman and Trustee

.....  
Dr N Sriskandan  
Treasurer and Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of British Society of Head and Neck Imaging (BSHNI) for the Year Ended 30 April 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of British Society of Head and Neck Imaging (BSHNI) for the year ended 30 April 2025 as set out on pages 7 to 13 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of British Society of Head and Neck Imaging (BSHNI), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of British Society of Head and Neck Imaging (BSHNI) and state those matters that we have agreed to state to the board of directors of British Society of Head and Neck Imaging (BSHNI), as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than British Society of Head and Neck Imaging (BSHNI) and its board of directors as a body for our work or for this report.

It is your duty to ensure that British Society of Head and Neck Imaging (BSHNI) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of British Society of Head and Neck Imaging (BSHNI). You consider that British Society of Head and Neck Imaging (BSHNI) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of British Society of Head and Neck Imaging (BSHNI). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Accountants  
Westcotts (SW) LLP  
Plym House  
3 Longbridge Road  
Plymouth  
Devon  
PL6 8LT  
20 June 2025

## British Society of Head and Neck Imaging (BSHNI)

### Statement of Financial Activities for the Year Ended 30 April 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities		<u>14,210</u>	<u>14,210</u>	<u>10,184</u>
Total income	2	<u>14,210</u>	<u>14,210</u>	<u>10,184</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(12,238)</u>	<u>(12,238)</u>	<u>(12,093)</u>
Total expenditure	3	<u>(12,238)</u>	<u>(12,238)</u>	<u>(12,093)</u>
Net income/(expenditure)		<u>1,972</u>	<u>1,972</u>	<u>(1,909)</u>
Net movement in funds		1,972	1,972	(1,909)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>67,130</u>	<u>67,130</u>	<u>69,039</u>
Total funds carried forward	11	<u><u>69,102</u></u>	<u><u>69,102</u></u>	<u><u>67,130</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

## British Society of Head and Neck Imaging (BSHNI)

(Registration number: 1194696)

### Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	160	1,116
<b>Current assets</b>			
Debtors	9	4,276	3,208
Cash at bank and in hand		<u>70,135</u>	<u>68,160</u>
		74,411	71,368
<b>Creditors: Amounts falling due within one year</b>	10	<u>(5,469)</u>	<u>(5,354)</u>
<b>Net current assets</b>		<u>68,942</u>	<u>66,014</u>
<b>Net assets</b>		<u>69,102</u>	<u>67,130</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>69,102</u>	<u>67,130</u>
<b>Total funds</b>	11	<u>69,102</u>	<u>67,130</u>

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 11 June 2025 and signed on their behalf by:

.....  
Dr R K Lingam  
Chairman and Trustee

.....  
Dr N Sriskandan  
Treasurer and Trustee

# **British Society of Head and Neck Imaging (BSHNI)**

## **Notes to the Financial Statements for the Year Ended 30 April 2025**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

British Society of Head and Neck Imaging (BSHNI) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

##### ***Charitable activities***

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## **British Society of Head and Neck Imaging (BSHNI)**

### **Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Equipment	25% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

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

#### **Financial instruments**

##### ***Classification***

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 2 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Membership fee	2,230	2,230	2,736
Meeting receipts	11,980	11,980	7,448
	<u>14,210</u>	<u>14,210</u>	<u>10,184</u>

#### 3 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Direct costs	8,299	8,299	8,285
Depreciation	956	956	956
Governance costs	2,983	2,983	2,852
	<u>12,238</u>	<u>12,238</u>	<u>12,093</u>

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Head and Neck Imaging Training and Education	<u>8,299</u>	<u>3,939</u>	<u>12,238</u>	<u>12,093</u>

#### 4 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>956</u>	<u>956</u>

#### 5 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£375 (2024: 1,520) of expenses were reimbursed to Trustees during the year.

Expenses have been reimbursed for costs related to taster courses incurred by the Trustees.

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 6 Staff costs

The average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows: Nil (2024: Nil)

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 May 2024	3,824	3,824
At 30 April 2025	3,824	3,824
<b>Depreciation</b>		
At 1 May 2024	2,708	2,708
Charge for the year	956	956
At 30 April 2025	3,664	3,664
<b>Net book value</b>		
At 30 April 2025	160	160
At 30 April 2024	1,116	1,116

#### 9 Debtors

	2025 £	2024 £
Other debtors	4,276	3,208

#### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	3,024	3,024
Accruals	2,445	2,330
	5,469	5,354

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 11 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
<b>Unrestricted funds</b>				
General Funds	<u>67,130</u>	<u>14,210</u>	<u>(12,238)</u>	<u>69,102</u>
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
<b>Unrestricted funds</b>				
General Funds	<u>69,039</u>	<u>10,186</u>	<u>(12,095)</u>	<u>67,130</u>

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2025 £
Tangible fixed assets	160	160
Current assets	74,411	74,411
Current liabilities	<u>(5,469)</u>	<u>(5,469)</u>
Total net assets	<u>69,102</u>	<u>69,102</u>
	Unrestricted funds General £	Total funds at 30 April 2024 £
Tangible fixed assets	1,116	1,116
Current assets	71,368	71,368
Current liabilities	<u>(5,354)</u>	<u>(5,354)</u>
Total net assets	<u>67,130</u>	<u>67,130</u>

#### 13 Related party transactions

There were no related party transactions in the year.

**BRITISH SOCIETY OF HEAD AND NECK IMAGING (BSHNI)**

England & Wales - Charity number 1194696

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# Accounts

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Charity registration number: 1194696

# British Society of Head and Neck Imaging (BSHNI)

Annual Report and Financial Statements

for the Year Ended 30 April 2024



# **British Society of Head and Neck Imaging (BSHNI)**

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## **Reference and Administrative Details**

<b>President</b>	Dr R K Lingam
<b>Trustees</b>	Dr G Potter (Resigned 10/10/2023) Dr R Vaidhyanath (Appointed 01/07/2023) Dr A Weller Dr D Summers (Resigned 01/07/2023)
<b>Treasurer</b>	Dr N Sriskandan (Appointed 10/10/2023)
<b>Charity Registration Number</b>	1194696
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<b>Accountants</b>	Westcotts (SW) LLP Plym House 3 Longbridge Road Plymouth Devon PL6 8LT

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The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2024.

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Since then, the society has organised an annual general meeting which aims to cover key topics and new developments in head and neck imaging.

### **Objectives and activities**

Head and Neck imaging defines the area from the skull base to the thoracic inlet. Its importance and complexity is increasing in response to developments that include advances in imaging (Magnetic Resonance Imaging, Computed Tomography and Radionuclides in particular), surgical techniques and organisation of surgical specialisation and service delivery (including cancer centres).

Many radiologists undertake head and neck imaging in association with another substantial commitment (neuroradiology, cross-sectional imaging, general radiology etc) and this is likely to remain the case, at least in the UK for the foreseeable future. Imaging has become increasingly important to head and neck surgeons and it is envisaged that the optimal development of imaging services and relevant educational meetings will involve radiologists and surgeons.

The BSHNI's major objectives are advancement of the education and work with local and national organisations like Royal College of Radiologists, GMC, NICE and NHSI to help maintain standards of professional practice, training and develop guidelines.

The purpose(s) of the society are:

- (1) Advancement of education in the field of Head and Neck Radiology and to promote high standards in the clinical practice of Head and Neck Radiology throughout UK;
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- (6) Further such other charitable purposes anywhere in the world.

## **British Society of Head and Neck Imaging (BSHNI)**

### **Trustees' Report (continued)**

#### **Communication**

The annual newsletter in the original constitution has been superseded by electronic communication methods and the society, through the management committee, will disseminate important information to the membership using these methods. A website [www.bshni.org.uk](http://www.bshni.org.uk) was established in 2007 and recently refreshed in 2021. Information about the society and its proceedings is provided on this website. Publications such as the Royal College of Radiologists' and the Royal Society of Medicine newsletters may also be used to provide such information. Regular meetings should be held to achieve the above aims. The society applied to become a Charitable Incorporated Organisation (CIO). The CIO status was granted on 7 June 2021 and the society accounts were then incorporated into the CIO from 1 July 2021.

#### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

##### **Annual Refresher-Course (BSHNI Winter Meeting)**

In February 2015 the society held its first Annual Refresher Course in Manchester. The refresher conferences are designed to reach a wider audience than the London-based AGM and are aimed at those wishing to refresh basic knowledge of Head and Neck Imaging over a 3 year rolling programme. The last cycle of the course was held at Newcastle in February 2020.

Poster presentations were also accepted for the first time in the history of the society with Prizes for the Best Poster and Runners Up as judged by Committee Members. This inaugural meeting was oversubscribed and received excellent feedback. From 2018, the Annual Refresher course was run in Newcastle. The course was cancelled in 2021 due to the COVID pandemic.

The 2022, 2023 and 2024 Annual Refresher meetings were held in Leeds and the 2025-2027 meetings will be held in Cardiff, engaging delegates in the UK.

##### **Institutional Member of ESHNR**

Since 2015, through closer collaboration with the European Society of Head and Neck Radiologists (ESHNR), BSHNI has arranged institutional membership of ESHNR for its members at a discounted rate.

## **British Society of Head and Neck Imaging (BSHNI)**

### **Trustees' Report (continued)**

#### **Working with Royal College of Radiologists (RCR)**

BSHNI is currently working closely with RCR on several fronts. Since 2015, its members are part of the Subspecialist Interest Group Panel for setting head and neck radiology questions for the RCR Part 2a exams. In 2016, BSHNI was involved in devising RCR ultrasound (head and neck) training curriculum for non-radiologists. Members of the society are also involved in updating the RCR RITI/e-learning system for the head and neck radiology component. BSHNI has been working with RCR on development and review of iRefer guidelines.

From 2018, RCR and BSHNI has been funding a joint Visiting Professorship for a duration of two years. The visiting Professor visits and delivers training for several training schemes in the UK. BSHNI is also involved in revising the RCR head and neck radiology training curriculum/syllabus.

BSHNI collaborated with the RCR for the 2nd Global Conference, held in Dubai 2024 and three radiologists delivered talks under the auspices of BSHNI. Travel expenses were reimbursed up to a maximum of £750pp.

#### **Working with the American Society of Head & Neck Radiologists (ASHNR)**

A new joint programme between the ASHNR and BSHNI with an exchange of visiting professors between the societies in USA and UK. Following successful application, the first BSHNI speaker will travel to the USA in 2024 and deliver talks at various institutions over a period of 1-2 weeks. Funding of up to £3,000 will be provided to the BSHNI speaker. The first ASHNR speaker, part funded by their society, will travel to the UK in 2025 and the BSHNI and ASHNR will continue to alternate in this way.

#### **Head & Neck Imaging Taster Day**

The first taster day was held in January 2024, comprising a programme of talks aimed at those considering subspecialising in head and neck radiology, as well as interactive imaging and ultrasound workshops.

#### **Membership matters**

BSHNI council and members have been working with other national organisations like National Institute for Health and Care Excellence (NICE) and NHS Improvement to develop guidelines and setting national standards for healthcare related to Head & Neck Pathology.

#### **Financial review**

Incoming resources during the year amounted to £10,184 (2023: £13,272). After deducting resources expended of £12,093 (2023: £7,336) a deficit of £1,909 (2023: surplus of £5,936) arose which saw the charity's reserves fall slightly to £67,130. Reserves are made up entirely of unrestricted reserves which £66,014 of this being free reserves, which is total assets less fixed assets.

#### **Policy on reserves**

The Financial Reserves held by the Charity are held to cover:

1. Fees for the annual meeting.
2. Costs to maintain and improve the BSHNI website and society administrator fees.

The Charities main source of income for the year was income from the annual meeting and refresher course. These will continue to be the main sources of income for the Charity.

# British Society of Head and Neck Imaging (BSHNI)

## Trustees' Report (continued)

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

20/08/2024

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Ravi Lingam*

.....  
Dr R K Lingam  
Chairman and Trustee      21/08/2024

*Neshe Sriskandan*

.....  
Dr N Sriskandan (Appointed 10/10/2023)  
Treasurer and Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of British Society of Head and Neck Imaging (BSHNI) for the Year Ended 30 April 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of British Society of Head and Neck Imaging (BSHNI) for the year ended 30 April 2024 as set out on pages 7 to 13 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of British Society of Head and Neck Imaging (BSHNI), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of British Society of Head and Neck Imaging (BSHNI) and state those matters that we have agreed to state to the board of directors of British Society of Head and Neck Imaging (BSHNI), as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than British Society of Head and Neck Imaging (BSHNI) and its board of directors as a body for our work or for this report.

It is your duty to ensure that British Society of Head and Neck Imaging (BSHNI) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of British Society of Head and Neck Imaging (BSHNI). You consider that British Society of Head and Neck Imaging (BSHNI) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of British Society of Head and Neck Imaging (BSHNI). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Accountants  
Westcotts (SW) LLP  
Plym House  
3 Longbridge Road  
Plymouth  
Devon  
PL6 8LT

Date:.....

## British Society of Head and Neck Imaging (BSHNI)

### Statement of Financial Activities for the Year Ended 30 April 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities		<u>10,184</u>	<u>10,184</u>	<u>13,272</u>
Total income	2	<u>10,184</u>	<u>10,184</u>	<u>13,272</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(12,093)</u>	<u>(12,093)</u>	<u>(7,336)</u>
Total expenditure	3	<u>(12,093)</u>	<u>(12,093)</u>	<u>(7,336)</u>
Net (expenditure)/income		<u>(1,909)</u>	<u>(1,909)</u>	<u>5,936</u>
Net movement in funds		(1,909)	(1,909)	5,936
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>69,039</u>	<u>69,039</u>	<u>63,103</u>
Total funds carried forward	11	<u><u>67,130</u></u>	<u><u>67,130</u></u>	<u><u>69,039</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

## British Society of Head and Neck Imaging (BSHNI)

(Registration number: 1194696)  
Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	1,116	2,072
<b>Current assets</b>			
Debtors	9	3,208	11,526
Cash at bank and in hand		<u>68,160</u>	<u>57,697</u>
		71,368	69,223
<b>Creditors: Amounts falling due within one year</b>	10	<u>(5,354)</u>	<u>(2,256)</u>
<b>Net current assets</b>		<u>66,014</u>	<u>66,967</u>
<b>Net assets</b>		<u>67,130</u>	<u>69,039</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>67,130</u>	<u>69,039</u>
<b>Total funds</b>	11	<u>67,130</u>	<u>69,039</u>

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 20/08/2024..... and signed on their behalf by:

*Ravi Lingam*

.....  
Dr R K Lingam 21/08/2024  
Chairman and Trustee

*Neshe Sriskandan*

.....  
Dr N Sriskandan (Appointed 10/10/2023)  
Treasurer and Trustee

# **British Society of Head and Neck Imaging (BSHNI)**

## **Notes to the Financial Statements for the Year Ended 30 April 2024**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

British Society of Head and Neck Imaging (BSHNI) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

##### ***Charitable activities***

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Equipment	25% straight line

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

#### Financial instruments

##### *Classification*

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Membership fee	2,736	2,736	1,753
Meeting receipts	7,448	7,448	11,519
	<u>10,184</u>	<u>10,184</u>	<u>13,272</u>

#### 3 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Direct costs	8,285	8,285	3,008
Depreciation	956	956	956
Governance costs	2,852	2,852	3,372
	<u>12,093</u>	<u>12,093</u>	<u>7,336</u>

	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>2024 £</b>	<b>2023 £</b>
Head and Neck Imaging Training and Education	<u>8,285</u>	<u>3,853</u>	<u>12,138</u>	<u>7,336</u>

#### 4 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	<b>2024 £</b>	<b>2023 £</b>
Depreciation of fixed assets	<u>956</u>	<u>956</u>

#### 5 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£1,520 (2023: -) of expenses were reimbursed to Trustees during the year.

Expenses have been reimbursed for costs related to taster courses incurred by the Trustees.

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 6 Staff costs

The average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows: Nil (2023: Nil)

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 May 2023	3,824	3,824
At 30 April 2024	3,824	3,824
<b>Depreciation</b>		
At 1 May 2023	1,752	1,752
Charge for the year	956	956
At 30 April 2024	2,708	2,708
<b>Net book value</b>		
At 30 April 2024	1,116	1,116
At 30 April 2023	2,072	2,072

#### 9 Debtors

	2024 £	2023 £
Other debtors	3,208	11,526

#### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	3,024	-
Accruals	2,330	2,256

## British Society of Head and Neck Imaging (BSHNI)

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### 11 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
<b>Unrestricted funds</b>				
General Funds	<u>69,039</u>	<u>10,186</u>	<u>(12,095)</u>	<u>67,130</u>
	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
<b>Unrestricted funds</b>				
General Funds	<u>63,103</u>	<u>13,272</u>	<u>(7,336)</u>	<u>69,039</u>

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2024 £
Tangible fixed assets	1,116	1,116
Current assets	71,368	71,368
Current liabilities	<u>(5,354)</u>	<u>(5,354)</u>
Total net assets	<u>67,130</u>	<u>67,130</u>
	Unrestricted funds General £	Total funds at 30 April 2023 £
Tangible fixed assets	2,072	2,072
Current assets	69,223	69,223
Current liabilities	<u>(2,256)</u>	<u>(2,256)</u>
Total net assets	<u>69,039</u>	<u>69,039</u>

#### 13 Related party transactions

There were no related party transactions in the year.

**BRITISH SOCIETY OF HEAD AND NECK IMAGING (BSHNI)**

England & Wales - Charity number 1194696

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# Accounts

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CHARITY REGISTRATION NUMBER: 1194696

**British Society of Head and Neck Imaging**  
**Unaudited Financial Statements**  
**30 April 2023**

**WESTCOTTS (SW) LLP**

Chartered accountants  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

# **British Society of Head and Neck Imaging**

## **Financial Statements**

**Year ended 30 April 2023**

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Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

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# British Society of Head and Neck Imaging

## Trustees' Annual Report

Year ended 30 April 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

### Reference and administrative details

**Registered charity name** British Society of Head and Neck Imaging

**Charity registration number** 1194696

**Principal office** Plym House  
3 Longbridge Road  
Plymouth  
PL6 8LT  
Devon

### The trustees

Dr D Summers  
Dr R Lingam  
Dr A Weller  
Dr G Potter

**Independent examiner** Matthew Keane ACCA  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

### Structure, governance and management

The council present their report with the financial statements of the society for the year ended 30 April 2023.

### History

During the course of 1996 it became apparent to a number of radiologists with a particular interest in the head and neck that this was one of the few areas where a special interest group did not exist. A preliminary one day scientific meeting covering key head and neck imaging topics was convened in the RSM in the summer of 1997. During the course of the meeting the idea of founding a head and neck imaging society was discussed. The following year the meeting was repeated with a view to officially founding the British Society of Head and Neck Imaging (BSHNI). This took place on 9th July 1998 and over sixty delegates attended. At the first annual general meeting the name of the society was agreed and the constitution accepted.

Since then, the society has organised an annual general meeting which aims to cover key topics and new developments in head and neck imaging.

# British Society of Head and Neck Imaging

## Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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### Objectives and activities

Head and Neck imaging defines the area from the skull base to the thoracic inlet. Its importance and complexity is increasing in response to developments that include advances in imaging (Magnetic Resonance Imaging, Computed Tomography and Radionuclides in particular), surgical techniques and organisation of surgical specialisation and service delivery (including cancer centres).

Many radiologists undertake head and neck imaging in association with another substantial commitment (neuroradiology, cross-sectional imaging, general radiology etc) and this is likely to remain the case, at least in the UK for the foreseeable future. Imaging has become increasingly important to head and neck surgeons and it is envisaged that the optimal development of imaging services and relevant educational meetings will involve radiologists and surgeons.

The BSHNI's major objectives are advancement of the education and work with local and national organisations like Royal College of Radiologists, GMC, NICE and NHSI to help maintain standards of professional practice, training and develop guidelines.

The purpose(s) of the society are:

- (1) Advancement of education in the field of Head and Neck Radiology and to promote high standards in the clinical practice of Head and Neck Radiology throughout UK;
- (2) To promote the place of Head & Neck Radiology as a core discipline within Clinical Radiology;
- (3) To ensure, in collaboration with the Royal College of Radiologists and any other relevant body, that training and education of Head & Neck Radiologists is appropriate and of a high standard;
- (4) To advise and collaborate with regulatory and professional bodies regarding development of guidelines and standards of practice of Head and Neck Radiology;
- (5) To stimulate and encourage research and innovation within the field of Head and Neck Radiology with view to improving patient care and clinical outcomes;
- (6) Further such other charitable purposes anywhere in the world.

### Communication

The annual newsletter in the original constitution has been superseded by electronic communication methods and the society, through the management committee, will disseminate important information to the membership using these methods.

A website [www.bshni.org.uk](http://www.bshni.org.uk) was established in 2007 and recently refreshed in 2021. Information about the society and its proceedings is provided on this website. Publications such as the Royal College of Radiologists' and the Royal Society of Medicine newsletters may also be used to provide such information.

Regular meetings should be held to achieve the above aims.

The society applied to become a Charitable Incorporated Organisation (CIO). The CIO status was granted on 7 June 2021 and the society accounts were then incorporated into the CIO from 1 July 2021. All assets, liabilities and reserves were transferred to the CIO rendering the society dormant. Therefore the final society accounts were produced with a period end of 30 June 2022.

# **British Society of Head and Neck Imaging**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2023**

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### **Achievements and performance**

#### **Annual Refresher-Course (BSHNI Winter Meeting)**

In February 2015 the society held its first Annual Refresher Course in Manchester. The refresher conferences are designed to reach a wider audience than the London-based AGM and are aimed at those wishing to refresh basic knowledge of Head and Neck Imaging over a 3 year rolling programme. The last cycle of the course was held at Newcastle in February 2020.

Poster presentations were also accepted for the first time in the history of the society with Prizes for the Best Poster and Runners Up as judged by Committee Members. This inaugural meeting was oversubscribed and received excellent feedback. From 2018, the Annual Refresher course has been ran in Newcastle. The course was cancelled in 2021 due to the COVID pandemic.

#### **Dr Peter Phelps Commemorative Lecture and Wall of Honour**

The Peter Phelps Lecture, commemorating the first President of our society was introduced in 2012 and is now a centrepiece of the BSHNI annual meeting. A distinguished Head and Neck Radiologist, usually from overseas, is invited to give the lecture. In 2014, the society arranged an inscription on the Royal Society of Medicine Wall of Honour in memory of Dr Peter Phelps. There is also a 'virtual wall' service (<http://>

#### **Institutional Member of ESHNR**

Since 2015, through closer collaboration with the European Society of Head and Neck Radiologists (ESHNR), BSHNI has arranged institutional membership of ESHNR for its members at a discounted rate.

#### **Working with Royal College of Radiologists (RCR)**

BSHNI is currently working closely with RCR on several fronts. Since 2015, its members are part of the Subspecialist Interest Group Panel for setting head and neck radiology questions for the RCR Part 2a exams. In 2016, BSHNI was involved in devising RCR ultrasound (head and neck) training curriculum for non-radiologists. Members of the society are also involved in updating the RCR RITI/e-learning system for the head and neck radiology component. BSHNI has been working with RCR on development and review of iRefer guidelines.

From 2018, RCR and BSHNI has been funding a joint Visiting Professorship for a duration of two years. The visiting Professor visits and delivers training for several training schemes in the UK. BSHNI is also involved in revising the RCR head and neck radiology training curriculum/syllabus

#### **Membership matters**

BSHNI council and members have been working with other national organisations like National Institute for Health and Care Excellence (NICE) and NHS Improvement to develop guidelines and setting national standards for healthcare related to Head & Neck Pathology.

#### **Webinars**

In 2020 - 21 BSHNI commenced free educational Webinars. 15 very successful Webinars were held on a range of topics in 2020 - 21 attended by up to 500 delegates from across the world.

# British Society of Head and Neck Imaging

## Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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### Financial review

Incoming resources during the year amounted to £13,272. After deducting resources expended of £7,336 a surplus of £5,936 arose which increased the charity's reserves to £69,039.

The Financial Reserves held by the Charity are held to cover:

1. Fees for the annual meeting.
2. Costs to maintain and improve the BSHNI website.

The Charities main source of income for the year was income from memberships. These will continue to be the main sources of income for the Charity.

The trustees' annual report was approved on 29/6/2023 and signed on behalf of the board of trustees by:



Dr R Lingam  
Trustee

# British Society of Head and Neck Imaging

## Independent Examiner's Report to the Trustees of British Society of Head and Neck Imaging

Year ended 30 April 2023

---

I report to the trustees on my examination of the financial statements of British Society of Head and Neck Imaging ('the charity') for the year ended 30 April 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

 10/10/2023

Matthew Keane ACCA  
Independent Examiner

Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

# British Society of Head and Neck Imaging

## Statement of Financial Activities

Year ended 30 April 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	4	13,272	13,272	67,400
<b>Total income</b>		<u>13,272</u>	<u>13,272</u>	<u>67,400</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	7,336	7,336	4,297
<b>Total expenditure</b>		<u>7,336</u>	<u>7,336</u>	<u>4,297</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>5,936</u>	<u>5,936</u>	<u>63,103</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		63,103	63,103	—
<b>Total funds carried forward</b>		<u>69,039</u>	<u>69,039</u>	<u>63,103</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

# British Society of Head and Neck Imaging

## Statement of Financial Position

30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	11	2,072	3,028
<b>Current assets</b>			
Debtors	12	11,526	12,043
Cash at bank and in hand		<u>57,697</u>	<u>49,532</u>
		69,223	61,575
<b>Creditors: amounts falling due within one year</b>	13	<u>2,256</u>	<u>1,500</u>
<b>Net current assets</b>		<u>66,967</u>	<u>60,075</u>
<b>Total assets less current liabilities</b>		<u>69,039</u>	<u>63,103</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>69,039</u>	<u>63,103</u>
<b>Total charity funds</b>	14	<u>69,039</u>	<u>63,103</u>

These financial statements were approved by the board of trustees and authorised for issue on 29/6/2023, and are signed on behalf of the board by:



Dr R Lingam  
Trustee

The notes on pages 8 to 13 form part of these financial statements.

# British Society of Head and Neck Imaging

## Notes to the Financial Statements

Year ended 30 April 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Plym House, 3 Longbridge Road, Marsh Mills, Plymouth, PL6 8LT, Devon.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumption that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# British Society of Head and Neck Imaging

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# British Society of Head and Neck Imaging

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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### 3. Accounting policies *(continued)*

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

### 4. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Membership fee	1,753	1,753	1,580	1,580
Meeting receipts	11,519	11,519	23,863	23,863
Society Transfer	—	—	41,957	41,957
	<u>13,272</u>	<u>13,272</u>	<u>67,400</u>	<u>67,400</u>

# British Society of Head and Neck Imaging

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Head and Neck Imaging Training and Education	<u>7,336</u>	<u>7,336</u>	<u>4,297</u>	<u>4,297</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Head and Neck Imaging Training and Education	<u>7,336</u>	<u>7,336</u>	<u>4,297</u>

### 7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>956</u>	<u>796</u>

### 8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,256</u>	<u>1,500</u>

### 9. Staff costs

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# British Society of Head and Neck Imaging

## Notes to the Financial Statements *(continued)*

### Year ended 30 April 2023

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#### 11. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 May 2022 and 30 April 2023	3,824
<b>Depreciation</b>	
At 1 May 2022	796
Charge for the year	956
<b>At 30 April 2023</b>	<u>1,752</u>
<b>Carrying amount</b>	
At 30 April 2023	<u>2,072</u>
At 30 April 2022	<u>3,028</u>

#### 12. Debtors

	2023 £	2022 £
Other debtors	<u>11,526</u>	<u>12,043</u>

#### 13. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>2,256</u>	<u>1,500</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 22 £	Income £	Expenditure £	At 30 Apr 23 £
General funds	<u>63,103</u>	<u>13,272</u>	<u>(7,336)</u>	<u>69,039</u>

  

	At 1 May 21 £	Income £	Expenditure £	At 30 Apr 22 £
General funds	<u>—</u>	<u>67,400</u>	<u>(4,297)</u>	<u>63,103</u>

# British Society of Head and Neck Imaging

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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### 15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,072	2,072
Current assets	69,223	69,223
Creditors less than 1 year	<u>(2,256)</u>	<u>(2,256)</u>
<b>Net assets</b>	<u>69,039</u>	<u>69,039</u>

  

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,028	3,028
Current assets	61,575	61,575
Creditors less than 1 year	<u>(1,500)</u>	<u>(1,500)</u>
<b>Net assets</b>	<u>63,103</u>	<u>63,103</u>

**BRITISH SOCIETY OF HEAD AND NECK IMAGING (BSHNI)**

England & Wales - Charity number 1194696

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# Accounts

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**REGISTERED COMPANY NUMBER: CE025896 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1194696**

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 APRIL 2022  
FOR  
BRITISH SOCIETY OF HEAD AND NECK IMAGING

Thomas Westcott  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

BRITISH SOCIETY OF HEAD AND NECK IMAGING

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For The Period Ended 30 April 2022

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TRUSTEES' ANNUAL REPORT  
For The Period Ended 30 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 30 April 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE025896 (England and Wales)

**Registered Charity number**  
1194696

**Registered office**  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

**Trustees**  
Dr D Summers  
Dr R Lingram  
Dr A Weller  
Dr G Potter

**Company Secretary**  
Dr A Weller

**Independent examiner**  
Thomas Westcott  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

**Bankers**  
Lloyds Bank plc  
25 Gresham Street  
London  
EC2V 7HN

TRUSTEES' ANNUAL REPORT  
For The Period Ended 30 April 2022

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The council present their report with the financial statements of the society for the period ended 30 April 2022.

### **HISTORY**

During the course of 1996 it became apparent to a number of radiologists with a particular interest in the head and neck that this was one of the few areas where a special interest group did not exist. A preliminary one day scientific meeting covering key head and neck imaging topics was convened in the RSM in the summer of 1997. During the course of the meeting the idea of founding a head and neck imaging society was discussed. The following year the meeting was repeated with a view to officially founding the British Society of Head and Neck Imaging (BSHNI). This took place on 9th July 1998 and over sixty delegates attended. At the first annual general meeting the name of the society was agreed and the constitution accepted.

Since then, the society has organised an annual general meeting which aims to cover key topics and new developments in head and neck imaging. The annual meeting became a two day meeting in 2005.

### **AIMS AND OBJECTIVES**

Head and Neck imaging defines the area from the skull base to the thoracic inlet. Its importance and complexity is increasing in response to developments that include advances in imaging (Magnetic Resonance Imaging, Computed Tomography and Radionuclides in particular), surgical techniques and organisation of surgical specialisation and service delivery (including cancer centres).

Many radiologists undertake head and neck imaging in association with another substantial commitment (neuroradiology, cross-sectional imaging, general radiology etc) and this is likely to remain the case, at least in the UK for the foreseeable future. Imaging has become increasingly important to head and neck surgeons and it is envisaged that the optimal development of imaging services and relevant educational meetings will involve radiologists and surgeons.

The BSHNI's major objectives are advancement of the education and work with local and national organisations like Royal College of Radiologists, GMC, NICE and NHSI to help maintain standards of professional practice, training and develop guidelines.

The purpose(s) of the society are:

- (1) Advancement of education in the field of Head and Neck Radiology and to promote high standards in the clinical practice of Head and Neck Radiology throughout UK;
- (2) To promote the place of Head & Neck Radiology as a core discipline within Clinical Radiology;
- (3) To ensure, in collaboration with the Royal College of Radiologists and any other relevant body, that training and education of Head & Neck Radiologists is appropriate and of a high standard;
- (4) To advise and collaborate with regulatory and professional bodies regarding development of guidelines and standards of practice of Head and Neck Radiology;
- (5) To stimulate and encourage research and innovation within the field of Head and Neck Radiology with view to improving patient care and clinical outcomes;
- (6) Further such other charitable purposes anywhere in the world.

TRUSTEES' ANNUAL REPORT  
For The Period Ended 30 April 2022

## **5. Communication**

The annual newsletter in the original constitution has been superseded by electronic communication methods and the society, through the management committee, will disseminate important information to the membership using these methods.

A website [www.bshni.org.uk](http://www.bshni.org.uk) was established in 2007 and recently refreshed in 2021. Information about the society and its proceedings is provided on this website. Publications such as the Royal College of Radiologists' and the Royal Society of Medicine newsletters may also be used to provide such information.

Regular meetings should be held to achieve the above aims.

The society applied to become a Charitable Incorporated Organisation (CIO). The CIO status was granted on 7 June 2021 and the society accounts were then incorporated into the CIO from 1 July 2021. All assets, liabilities and reserves were transferred to the CIO rendering the society dormant. Therefore the final society accounts were produced with a period end of 30 June 2021.

## **SIGNIFICANT ACTIVITIES**

### **1. Annual Refresher Course (BSHNI Winter Meeting)**

In February 2015 the society held its first Annual Refresher Course in Manchester. The refresher conferences are designed to reach a wider audience than the London-based AGM and are aimed at those wishing to refresh basic knowledge of Head and Neck Imaging over a 3 year rolling programme. The last cycle of the course was held at Newcastle in February 2020.

Poster presentations were also accepted for the first time in the history of the society with Prizes for the Best Poster and Runners Up as judged by Committee Members. This inaugural meeting was oversubscribed and received excellent feedback. From 2018, the Annual Refresher course has been ran in Newcastle. The course was cancelled in 2021 due to the COVID pandemic.

### **2. Dr Peter Phelps Commemorative Lecture and Wall of Honour**

The Peter Phelps Lecture, commemorating the first President of our society was introduced in 2012 and is now a centrepiece of the BSHNI annual meeting. A distinguished Head and Neck Radiologist, usually from overseas, is invited to give the lecture. In 2014, the society arranged an inscription on the Royal Society of Medicine Wall of Honour in memory of Dr Peter Phelps. There is also a 'virtual wall' service (<http://www.rsm-wallofhonour.com/virtual-wall.aspx>).

### **3. Institutional Member of ESHNR**

Since 2015, through closer collaboration with the European Society of Head and Neck Radiologists (ESHNR), BSHNI has arranged institutional membership of ESHNR for its members at a discounted rate.

### **4. Working with Royal College of Radiologists (RCR)**

BSHNI is currently working closely with RCR on several fronts. Since 2015, its members are part of the Subspecialist Interest Group Panel for setting head and neck radiology questions for the RCR Part 2a exams. In 2016, BSHNI was involved in devising RCR ultrasound (head and neck) training curriculum for non-radiologists. Members of the society are also involved in updating the RCR RITI/e-learning system for the head and neck radiology component. BSHNI has been working with RCR on development and review of iRefer guidelines.

From 2018, RCR and BSHNI has been funding a joint Visiting Professorship for a duration of two years. The visiting Professor visits and delivers training for several training schemes in the UK. BSHNI is also involved in revising the RCR head and neck radiology training curriculum/syllabus.

TRUSTEES' ANNUAL REPORT  
For The Period Ended 30 April 2022

## **5. Membership matters**

BSHNI council and members have been working with other national organisations like National Institute for Health and Care Excellence (NICE) and NHS Improvement to develop guidelines and setting national standards for healthcare related to Head & Neck Pathology.

## **6. Webinars**

In 2020 – 21 BSHNI commenced free educational Webinars. 15 very successful Webinars were held on a range of topics in 2020 – 21 attended by up to 500 delegates from across the world.

## **ELECTED MEMBERS**

The elected members shown below have held office during the whole of the period from 1 July 2021 to the date of this report.

Dr D Summers  
Dr R Lingram  
Dr A Weller  
Dr G Potter

## **FINANCIAL REVIEW**

Incoming resources during the year amounted to £67,400. After deducting resources expended of £4,297 a surplus of £63,103 arose which increased the charity's reserves to £63,103.

The Financial Reserves held by the Charity are held to cover:

1. Fees for the annual meeting.
2. Costs to maintain and improve the BSHNI website.

The Charities main source of income for the year was from the Annual Meeting and a small amount of income from memberships. These will continue to be the main sources of income for the Charity.

## **FUTURE DEVELOPMENTS**

The charity plans to:

- Continue running a successful annual meeting.
- Endeavour to increase membership numbers by increasing the content available on the website.
- Ensure that all lectures and accepted poster presentations from the annual scientific meeting are placed on the website for members only, in order to help promote education and training as well as encourage more radiologists to become full members of the society.

Approved by order of the board of trustees on 1 July 2022 and signed on its behalf by:

Dr G Potter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRITISH SOCIETY OF HEAD AND NECK IMAGING (REGISTERED NUMBER: CE025896)

I report on the financial statements for the period ended 30 April 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the 2006 Act and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 or 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 statement 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 should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Keith Clay FCA  
Thomas Westcott  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

Date: 1 July 2022

BRITISH SOCIETY OF HEAD AND NECK IMAGING

STATEMENT OF FINANCIAL ACTIVITIES  
For The Period Ended 30 April 2022

	Notes	2022 Unrestricted funds £
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Voluntary income		-
<b>Incoming resources from charitable activities</b>		
Head and Neck Imaging Training and Education	4	25,443
<b>Other incoming resources</b>		<u>41,957</u>
<b>Total incoming resources</b>		67,400
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating funds</b>		
Fundraising trading: cost of goods sold and other costs		-
<b>Charitable activities</b>		
Head and Neck Imaging Training and Education		2,797
<b>Governance costs</b>		<u>1,500</u>
<b>Total resources expended</b>		<u>4,297</u>
<b>NET INCOMING RESOURCES</b>		63,103
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>63,103</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION

At 30 April 2022

	Notes	2022 Unrestricted funds £
<b>FIXED ASSETS</b>		
Tangible assets	8	3,028
<b>CURRENT ASSETS</b>		
Debtors	9	12,043
Cash at bank and in hand		<u>49,532</u>
		61,575
<b>CREDITORS</b>		
Amounts falling due within one year	10	(1,500)
		<u>60,075</u>
<b>NET CURRENT ASSETS</b>		
		<u>63,103</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		
		<u>63,103</u>
<b>NET ASSETS</b>		
		<u>63,103</u>
<b>FUNDS</b>	11	
Unrestricted funds		<u>63,103</u>
<b>TOTAL FUNDS</b>		<u>63,103</u>

For the financial period in question the charity was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2022 and are signed on behalf of the board by:

Dr G Potter - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
For The Period Ended 30 April 2022

**1. GENERAL INFORMATION**

The charity is a registered charity in England and Wales and a charitable incorporated organisation, registered in England and Wales. The address of the principal office is Plym House, 3 Longbridge Road, Marsh Mills, Plymouth, PL6 8LT.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011 and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumption that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from corporation 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.

**Financial Instruments**

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
For The Period Ended 30 April 2022

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	2022 £
Membership income	Head and Neck Imaging Training and Education	1,580
Meeting receipts	Head and Neck Imaging Training and Education	23,863
Other income	Head and Neck Imaging Training and Education	<u>41,957</u>
		<u>67,400</u>

**5. STAFF COSTS**

There were no employees during the year.

**6. TRUSTEES' REMUNERATION AND BENEFITS**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**7. INDEPENDENT EXAMINATION FEES**

	2022 £
Fees payable to the independent examiner for:	
Independent examination of the financial statements	<u>1,500</u>

**8. TANGIBLE FIXED ASSETS**

	Website £
<b>COST</b>	
At 7 June 2021	-
Additions	<u>3,824</u>
At 30 April 2022	<u>3,824</u>
<b>DEPRECIATION</b>	
At 7 June 2021	-
Charge for year	796
At 30 April 2022	<u>796</u>
<b>NET BOOK VALUE</b>	
At 30 April 2022	<u>3,028</u>
At 7 June 2021	-

**9. DEBTORS**

	2022 £
Other debtors	<u>12,043</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £
Other creditors	<u>1,500</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
For The Period Ended 30 April 2022

**11. MOVEMENT IN FUNDS**

	At 7.6.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	-	63,103	63,103
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(-)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>

Unrestricted funds are to be used for the running of the charity as the Trustees deem necessary.

BRITISH SOCIETY OF HEAD AND NECK IMAGING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Period Ended 30 April 2022

	2022 £
<b>INCOMING RESOURCES</b>	
<b>Voluntary income</b>	
Donations	-
<b>Incoming resources from charitable activities</b>	
Membership income	1,580
ASM Conference	<u>23,863</u>
	25,443
<b>Other incoming resources</b>	
Incorporation of Society	<u>41,957</u>
<b>Total incoming resources</b>	67,400
<b>RESOURCES EXPENDED</b>	
<b>Fundraising trading: cost of goods sold and other costs</b>	
Bad debts	-
<b>Charitable activities</b>	
Prizes and awards	1,014
Clerical support	420
Website maintenance	252
Licences and insurance	69
Professional fees	204
Bank charges	42
Depreciation	<u>796</u>
	2,797
<b>Governance costs</b>	
Accountancy	<u>1,500</u>
<b>Total resources expended</b>	4,297
	<hr/>
<b>Net income</b>	<u><u>63,103</u></u>