

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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British Society of Head and Neck Imaging

Trustees' Annual Report

Year ended 30 April 2023

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

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 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

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

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.

 10/07/2023

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 £
Income and endowments				
Charitable activities	4	13,272	13,272	67,400
Total income		<u>13,272</u>	<u>13,272</u>	<u>67,400</u>
Expenditure				
Expenditure on charitable activities	5,6	7,336	7,336	4,297
Total expenditure		<u>7,336</u>	<u>7,336</u>	<u>4,297</u>
Net (expenditure)/income and net movement in funds		<u>5,936</u>	<u>5,936</u>	<u>63,103</u>
Reconciliation of funds				
Total funds brought forward		63,103	63,103	—
Total funds carried forward		<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 £
Fixed assets			
Tangible fixed assets	11	2,072	3,028
Current assets			
Debtors	12	11,526	12,043
Cash at bank and in hand		57,697	49,532
		69,223	61,575
Creditors: amounts falling due within one year	13	2,256	1,500
Net current assets		66,967	60,075
Total assets less current liabilities		69,039	63,103
Funds of the charity			
Unrestricted funds		69,039	63,103
Total charity funds	14	69,039	63,103

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

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

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

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

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

11. Tangible fixed assets

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

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	(2,256)	(2,256)
Net assets	<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	(1,500)	(1,500)
Net assets	<u>63,103</u>	<u>63,103</u>