

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

President	Dr R K Lingam
Trustees	Dr R Vaidhyanath Dr A Weller
Treasurer	Dr N Sriskandan
Charity Registration Number	1194696
Principal Office	Plym House 3 Longbridge Road Plymouth Devon PL6 8LT
Accountants	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 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 £
Income and Endowments from:				
Charitable activities		14,210	14,210	10,184
Total income	2	14,210	14,210	10,184
Expenditure on:				
Charitable activities		(12,238)	(12,238)	(12,093)
Total expenditure	3	(12,238)	(12,238)	(12,093)
Net income/(expenditure)		1,972	1,972	(1,909)
Net movement in funds		1,972	1,972	(1,909)
Reconciliation of funds				
Total funds brought forward		67,130	67,130	69,039
Total funds carried forward	11	69,102	69,102	67,130

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.

The notes on pages 9 to 13 form an integral part of these financial statements.

British Society of Head and Neck Imaging (BSHNI)

(Registration number: 1194696)

Balance Sheet as at 30 April 2025

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

Asset class	Depreciation method and rate
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 £
Cost		
At 1 May 2024	<u>3,824</u>	<u>3,824</u>
At 30 April 2025	<u>3,824</u>	<u>3,824</u>
Depreciation		
At 1 May 2024	2,708	2,708
Charge for the year	<u>956</u>	<u>956</u>
At 30 April 2025	<u>3,664</u>	<u>3,664</u>
Net book value		
At 30 April 2025	<u>160</u>	<u>160</u>
At 30 April 2024	<u>1,116</u>	<u>1,116</u>

9 Debtors

	2025 £	2024 £
Other debtors	<u>4,276</u>	<u>3,208</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	3,024	3,024
Accruals	<u>2,445</u>	<u>2,330</u>
	<u>5,469</u>	<u>5,354</u>

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 £
Unrestricted funds				
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 £
Unrestricted funds				
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.