

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
BRITISH ASS. OF HEAD & NECK ONCOLOGISTS

Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

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for the year ended 31st December 2022

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REPORT OF THE TRUSTEES

for the year ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

In providing the only truly multidisciplinary association that encompasses all health professionals treating head and neck cancer the Charity aims to provide a co-ordinated approach to the management of the disease through education and research with the aim of helping all those afflicted by the condition.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BAHNO has worked with the newly formed coalition of national head and neck charities - a research grant has been awarded to assess the impact of health inequalities on head and neck cancer presentation and survival outcomes.

The major project for the BAHNO president and council remains promoting national head and neck cancer data collection. No national funding has materialised. BAHNO will consider investing funds in projects that support national data collection. Without this data, we lack basic epidemiology information to guide our service plans. Recent advanced talks have taken place to access and analyse national data sources, in collaboration with the Royal College of Surgeons Clinical Effectiveness Unit and the London School of Hygiene and Tropical Medicine.

FUTURE PLANS

A flourishing membership, successful annual conference and savings from reduced council meetings travel costs, has ensured BAHNO is financially very stable. We have received some applications for travel grants - but these remain low compared to previous years as less overseas observership placements have been organised during the covid pandemics.

The council is continually seeking new opportunities to financially invest in projects that will serve our membership.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

257199

REPORT OF THE TRUSTEES
for the year ended 31st December 2022

Principal address
BAHNO Secretariat
PO Box 9238
Sturminster Newton
Dorset
DT10 9BR

Trustees
Professor C Kerawala (resigned 13.5.2022)
Mr C Hughes
Professor P Brennan (resigned 13.5.2022)
Mr J O'Hara
Prof V Paleri
Mr S Winter (appointed 13.5.2022)
Professor A Schache (appointed 13.5.2022)

Independent Examiner
Ryan Cottingham
FCCA
Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

Approved by order of the board of trustees on 24th April 2023 and signed on its behalf by:

Mr J O'Hara - Trustee

Independent examiner's report to the trustees of British Ass. of Head & Neck Oncologists

I report to the charity trustees on my examination of the accounts of British Ass. of Head & Neck Oncologists (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Ryan Cottington
FCCA
Sandison Lang Limited
2 St Marys Road
Tonbridge
Kent
TN9 2LB

25th April 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		59,217	59,181
Investment income	2	34	7
Total		59,251	59,188
EXPENDITURE ON			
Charitable activities			
Charitable activities		40,837	50,990
Other		3,287	1,385
Total		44,124	52,375
NET INCOME		15,127	6,813
RECONCILIATION OF FUNDS			
Total funds brought forward		91,463	84,650
TOTAL FUNDS CARRIED FORWARD		106,590	91,463

The notes form part of these financial statements

BALANCE SHEET
31st December 2022

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	153	204
CURRENT ASSETS			
Stocks	6	800	800
Cash at bank		107,210	91,715
		<u>108,010</u>	<u>92,515</u>
CREDITORS			
Amounts falling due within one year	7	(1,573)	(1,256)
NET CURRENT ASSETS		<u>106,437</u>	<u>91,259</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		106,590	91,463
NET ASSETS		<u>106,590</u>	<u>91,463</u>
FUNDS	8		
Unrestricted funds		<u>106,590</u>	<u>91,463</u>
TOTAL FUNDS		<u>106,590</u>	<u>91,463</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th April 2023 and were signed on its behalf by:

Mr J O'Hara - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31st December 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	34	7
	<u>34</u>	<u>7</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	59,181
Investment income	7
Total	<u>59,188</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	50,990
Other	1,385
Total	<u>52,375</u>
NET INCOME	<u>6,813</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31st December 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

84,650

TOTAL FUNDS CARRIED FORWARD

91,463

5. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1st January 2022 and
31st December 2022967

DEPRECIATION

At 1st January 2022
Charge for year763
51

At 31st December 2022

814

NET BOOK VALUE

At 31st December 2022

153

At 31st December 2021

204

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31st December 2022

6. STOCKS

	2022	2021
	£	£
Stock of medals	800	800

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	1,573	1,256

8. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	91,463	15,127	106,590
	<u>91,463</u>	<u>15,127</u>	<u>106,590</u>
TOTAL FUNDS	<u>91,463</u>	<u>15,127</u>	<u>106,590</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	59,251	(44,124)	15,127
	<u>59,251</u>	<u>(44,124)</u>	<u>15,127</u>
TOTAL FUNDS	<u>59,251</u>	<u>(44,124)</u>	<u>15,127</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31st December 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	84,650	6,813	91,463
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,650</u>	<u>6,813</u>	<u>91,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,188	(52,375)	6,813
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,188</u>	<u>(52,375)</u>	<u>6,813</u>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	84,650	21,940	106,590
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,650</u>	<u>21,940</u>	<u>106,590</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31st December 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,439	(96,499)	21,940
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	118,439	(96,499)	21,940
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,767	36,276
Subscriptions	21,450	22,905
	<u>59,217</u>	<u>59,181</u>
Investment income		
Deposit account interest	34	7
	<u>59,251</u>	<u>59,188</u>
EXPENDITURE		
Charitable activities		
Salaries	11,088	10,801
Social security	154	199
Pensions	363	347
Subscriptions	2,128	74
Telephone	169	43
Postage and stationery	569	561
Medals expenses and engraving	530	13
Computer and website expenses	8,791	3,901
Research and travel awards	17,045	35,051
	<u>40,837</u>	<u>50,990</u>
Support costs		
Management		
Council meeting expenses	1,360	20
Finance		
Bank charges	42	27
Governance costs		
Accountancy	1,834	1,236
Carried forward	1,834	1,236

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2022

	2022 £	2021 £
Governance costs		
Brought forward	1,834	1,236
Depreciation of tangible fixed assets	51	102
	<u>1,885</u>	<u>1,338</u>
Total resources expended	44,124	52,375
Net income	<u>15,127</u>	<u>6,813</u>

This page does not form part of the statutory financial statements