

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
BRITISH ASS. OF HEAD & NECK ONCOLOGISTS**

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

**Report of the Trustees  
for the Year Ended 31 December 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

- 1) Provide a platform for the promotion and communication of research and education to all staff groups working in head and neck cancer.
- 2) Provide funding for research and education through research and travel grant awards.
- 3) Encourage and promote diversity to all members of the head and neck cancer team and ensure we are meeting the needs of all patients with the disease.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The council has been seeking new opportunities to financially invest in projects that will serve our membership - this has included the proposed new National Audit. An increased travel Grant was awarded to enable a member to undertake a 12-month fellowship in reconstructive microsurgery and a substantial Research Grant was awarded.

**FUTURE PLANS**

A flourishing membership, successful annual conference and savings from reduced council meeting travel costs, has ensured BAHNO is financially very stable. We have increased the size of our annual conference by changing the venue and have strengthened our position and policy on equality and diversity. We are increasing the number of short term UK fellowships and are developing our offering to trainees and allied health professionals to improve membership in this sector.

**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 31 December 2024**

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**Principal address**

BAHNO Secretariat  
PO Box 9238  
Sturminster Newton  
Dorset  
DT10 9BR

**Trustees**

Mr C Hughes  
Professor V Paleri (resigned 17.5.2024)  
Mr S Winter  
Professor A Schache  
Mr D Hamilton  
Professor C M Nutting (appointed 17.5.2024)

**Independent Examiner**

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

Approved by order of the board of trustees on 21 May 2025 and signed on its behalf by:

Mr D Hamilton - 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 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Ryan Cottington

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

21 May 2025

**BRITISH ASS. OF HEAD & NECK ONCOLOGISTS****Statement of Financial Activities  
for the Year Ended 31 December 2024**

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted</b>	<b>Total funds</b>
	<b>Notes</b>	<b>fund</b>	
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>30,597</b>	55,172
Investment income	2	<b>787</b>	576
<b>Total</b>		<b>31,384</b>	55,748
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<b>30,559</b>	44,532
Other		<b>1,638</b>	1,867
<b>Total</b>		<b>32,197</b>	46,399
<b>NET INCOME/(EXPENDITURE)</b>		<b>(813)</b>	9,349
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>115,939</b>	106,590
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>115,126</b>	115,939

The notes form part of these financial statements

**BRITISH ASS. OF HEAD & NECK ONCOLOGISTS****Balance Sheet  
31 December 2024**

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted</b>	<b>Total funds</b>
	<b>Notes</b>	<b>fund</b>	<b>£</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	5	51	102
<b>CURRENT ASSETS</b>			
Stocks	6	200	800
Cash at bank		116,171	116,693
		<u>116,371</u>	<u>117,493</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,296)	(1,656)
		<u>115,075</u>	<u>115,837</u>
<b>NET CURRENT ASSETS</b>			
		<u>115,075</u>	<u>115,837</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>115,126</u>	<u>115,939</u>
<b>NET ASSETS</b>		<u>115,126</u>	<u>115,939</u>
<b>FUNDS</b>	8		
Unrestricted funds		115,126	115,939
<b>TOTAL FUNDS</b>		<u>115,126</u>	<u>115,939</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2025 and were signed on its behalf by:

Mr D Hamilton - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2024

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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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**1. ACCOUNTING POLICIES - continued****Fund accounting**

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.

**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**

	<b>2024</b>	2023
	<b>£</b>	£
Deposit account interest	<b>787</b>	576
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	55,172
Investment income	576
<b>Total</b>	<u>55,748</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	44,532
Other	1,867



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

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4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

**Total**

46,399

**NET INCOME**

9,349

**RECONCILIATION OF FUNDS**

Total funds brought forward

106,590

**TOTAL FUNDS CARRIED FORWARD**

115,939

5. TANGIBLE FIXED ASSETS

Computer  
equipment  
£

**COST**

At 1 January 2024 and  
31 December 2024

967

**DEPRECIATION**

At 1 January 2024  
Charge for year

865

51

At 31 December 2024

916

**NET BOOK VALUE**

At 31 December 2024

51

At 31 December 2023

102

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**6. STOCKS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Stock of medals	<b>200</b>	<b>800</b>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxation and social security	<b>(29)</b>	<b>-</b>
Other creditors	<b>1,325</b>	<b>1,656</b>
	<b>1,296</b>	<b>1,656</b>

**8. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	<b>115,939</b>	<b>(813)</b>	<b>115,126</b>
<b>TOTAL FUNDS</b>	<b>115,939</b>	<b>(813)</b>	<b>115,126</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>31,384</b>	<b>(32,197)</b>	<b>(813)</b>
<b>TOTAL FUNDS</b>	<b>31,384</b>	<b>(32,197)</b>	<b>(813)</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	106,590	9,349	115,939
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>106,590</u>	<u>9,349</u>	<u>115,939</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,748	(46,399)	9,349
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>55,748</u>	<u>(46,399)</u>	<u>9,349</u>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	106,590	8,536	115,126
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>106,590</u>	<u>8,536</u>	<u>115,126</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

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**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 £
<b>Unrestricted funds</b>			
General fund	87,132	(78,596)	8,536
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,132</u>	<u>(78,596)</u>	<u>8,536</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1	22,688
Subscriptions	30,596	32,484
	<u>30,597</u>	<u>55,172</u>
<b>Investment income</b>		
Deposit account interest	787	576
	<u>787</u>	<u>576</u>
<b>Total incoming resources</b>	<b>31,384</b>	<b>55,748</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries	12,950	11,836
Social security	-	74
Pensions	202	398
Subscriptions	235	1,959
Telephone	70	60
Postage and stationery	292	423
Medals expenses and engraving	613	1,069
Computer and website expenses	6,413	8,652
Research and travel awards	8,539	20,061
	<u>29,314</u>	<u>44,532</u>
<b>Support costs</b>		
<b>Management</b>		
Sundries	1,245	-
<b>Finance</b>		
Bank charges	-	15

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	2024	2023
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy	<b>1,587</b>	1,801
Depreciation of tangible fixed assets	<b>51</b>	51
	<b>1,638</b>	1,852
Total resources expended	<b>32,197</b>	46,399
<b>Net (expenditure)/income</b>	<b>(813)</b>	9,349

This page does not form part of the statutory financial statements

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for the Year Ended 31 December 2024**

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