

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025
for
BRITISH ASS. OF HEAD & NECK ONCOLOGISTS**

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

**Contents of the Financial Statements
for the Year Ended 31 December 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 14

**Report of the Trustees
for the Year Ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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

BAHNO continues to meet its public benefit requirement by:

- Providing a multidisciplinary platform for the promotion of research and education for all staff groups working in head and neck cancer.
- Offering financial grants that drive innovation in surgical and oncological treatments, ultimately improving patient outcomes.
- Promoting diversity and inclusivity within the head and neck cancer team to ensure the needs of all patients are met equitably.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

BAHNO has successfully transitioned from a period of capital accumulation to a phase of strategic investment. Most notably, the association has committed and begun the rollout of a significant financial investment into a new National Head and Neck Audit, providing a vital platform for clinical communication and data across the specialty. We have significantly increased our direct support to members, awarding substantial research and travel grants, including support for a 12-month fellowship in reconstructive microsurgery.

FUTURE PLANS

We aim that annual income from a flourishing membership and a successful annual conference is directly reinvested into member benefits. Key priorities for the coming year include:

- Developing an International Strategy with BAHNO-led sessions at major world congresses in Brisbane (IFHNOS 2026) and Berlin (ECHNO 2027).
- Expanding our educational offering to trainees and Allied Health Professionals through dedicated fellowships and a new, accessible student membership category.
- Modernising our digital and social media presence to better engage with a younger professional demographic.

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.

**Report of the Trustees
for the Year Ended 31 December 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

257199

Principal address

BAHNO Secretariat
PO Box 9238
Sturminster Newton
Dorset
DT10 9BR

Trustees

Mr C Hughes
Mr S Winter
Professor A Schache
Mr D Hamilton
Professor C M Nutting

On the 16 May 2025, Chris Nutting was appointed as president and Ceri Hughes as immediate past president.

Independent Examiner

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

Approved by order of the board of trustees on 1 May 2026 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 2025.

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 Cottingham

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

1 May 2026

BRITISH ASS. OF HEAD & NECK ONCOLOGISTS

**Statement of Financial Activities
for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		181,066	40,000	221,066	30,597
Other trading activities	2	18,289	-	18,289	-
Investment income	3	1,093	-	1,093	787
Total		200,448	40,000	240,448	31,384
EXPENDITURE ON					
Charitable activities					
Charitable activities		50,049	-	50,049	30,559
Other		171,112	11,429	182,541	1,638
Total		221,161	11,429	232,590	32,197
NET INCOME/(EXPENDITURE)		(20,713)	28,571	7,858	(813)
RECONCILIATION OF FUNDS					
Total funds brought forward		115,126	-	115,126	115,939
TOTAL FUNDS CARRIED FORWARD		94,413	28,571	122,984	115,126

The notes form part of these financial statements

BRITISH ASS. OF HEAD & NECK ONCOLOGISTS

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	51	-	51	51
CURRENT ASSETS					
Stocks	7	2,031	-	2,031	200
Debtors	8	-	28,571	28,571	-
Cash at bank		93,700	-	93,700	116,171
		<u>95,731</u>	<u>28,571</u>	<u>124,302</u>	<u>116,371</u>
CREDITORS					
Amounts falling due within one year	9	(1,369)	-	(1,369)	(1,296)
NET CURRENT ASSETS		<u>94,362</u>	<u>28,571</u>	<u>122,933</u>	<u>115,075</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>94,413</u>	<u>28,571</u>	<u>122,984</u>	<u>115,126</u>
NET ASSETS		<u>94,413</u>	<u>28,571</u>	<u>122,984</u>	<u>115,126</u>
FUNDS	10				
Unrestricted funds				94,413	115,126
Restricted funds				28,571	-
TOTAL FUNDS				<u>122,984</u>	<u>115,126</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 May 2026 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 2025**

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 31 December 2025

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. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	18,289	-

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,093	787

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,597	-	30,597
Investment income	787	-	787
Total	31,384	-	31,384
EXPENDITURE ON			
Charitable activities			
Charitable activities	30,559	-	30,559
Other	1,638	-	1,638
Total	32,197	-	32,197

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(813)	-	(813)
RECONCILIATION OF FUNDS			
Total funds brought forward	115,939	-	115,939
TOTAL FUNDS CARRIED FORWARD	<u>115,126</u>	<u>-</u>	<u>115,126</u>

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	<u>967</u>
DEPRECIATION	
At 1 January 2025 and 31 December 2025	<u>916</u>
NET BOOK VALUE	
At 31 December 2025	<u>51</u>
At 31 December 2024	<u>51</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**7. STOCKS**

	2025	2024
	£	£
Stock of medals	2,031	200

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	28,571	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	(29)	(29)
Other creditors	1,398	1,325
	1,369	1,296

10. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	115,126	(20,713)	94,413
Restricted funds			
Audit Costs	-	28,571	28,571
TOTAL FUNDS	115,126	7,858	122,984

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,448	(221,161)	(20,713)
Restricted funds			
Audit Costs	40,000	(11,429)	28,571
TOTAL FUNDS	240,448	(232,590)	7,858

Comparatives for movement in funds

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

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

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	115,939	(21,526)	94,413
Restricted funds			
Audit Costs	-	28,571	28,571
TOTAL FUNDS	<u>115,939</u>	<u>7,045</u>	<u>122,984</u>

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	231,832	(253,358)	(21,526)
Restricted funds			
Audit Costs	40,000	(11,429)	28,571
TOTAL FUNDS	<u>271,832</u>	<u>(264,787)</u>	<u>7,045</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

BRITISH ASS. OF HEAD & NECK ONCOLOGISTS**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	149,000	1
Grants	40,000	-
Subscriptions	32,066	30,596
	<u>221,066</u>	<u>30,597</u>
Other trading activities		
Fundraising events	18,289	-
Investment income		
Deposit account interest	1,093	787
	<u>240,448</u>	<u>31,384</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Salaries	13,129	12,950
Pensions	178	202
Subscriptions	2,143	235
AGM expenses	7,403	-
Telephone	59	70
Postage and stationery	58	292
Medals expenses and engraving	200	613
Computer and website expenses	5,635	6,413
Research and travel awards	12,011	8,539
	<u>40,816</u>	<u>29,314</u>
Support costs		
Management		
Annual audit payment	182,541	-
Sundries	1,673	1,245
Oracle supplier delivery costs	5,000	-
	<u>189,214</u>	<u>1,245</u>

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
Management Finance		
Bank charges	458	-
Governance costs		
Accountancy	2,102	1,587
Depreciation of tangible fixed assets	-	51
	<u>2,102</u>	<u>1,638</u>
Total resources expended	<u>232,590</u>	<u>32,197</u>
Net income/(expenditure)	<u><u>7,858</u></u>	<u><u>(813)</u></u>

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