

INTERNATIONAL SOCIETY OF RADIOGRAPHERS AND RADIOLOGICAL TECHNOLOGISTS

England & Wales · Charity number 276218

Details

Other names ISRRT

Status Registered

Legal form Other

Registered 1980-01-24

Register [View on the Charity Commission register](#)

Contact

Address Kalavriton 10
Moschato attiki

Phone 00447541751335

Email ceo@isrrt.org

Website www.isrrt.org

Activities

Objects: TO ADVANCE THE SCIENCE AND PRACTICE OF RADIOGRAPHY, RADIOTHERAPY AND ALLIED SUBJECTS BY THE PROMOTION OF IMPROVED STANDARDS OF EDUCATION AND OF RESEARCH IN THE TECHNICAL ASPECTS OF RADIATION, MEDICINE AND PROTECTION.

Activities: Provides workshops and education for in health matters and radiation protection where requested throughout the world. Co-operates with United Nations, World Health Organisation and the International Atomic Agency. Organises conferences related to topics in radiography, radiology and ultrasound. Provides grants for relevant research.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Argentina
- Australia
- Austria
- Bangladesh
- Barbados
- Belgium
- Benin
- Bosnia And Herzegovina
- Botswana
- Brazil
- Burkina Faso
- Burma
- Cameroon
- Canada
- China
- Congo
- Congo (Democratic Republic)
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Ecuador
- El Salvador
- Estonia
- Fiji
- Finland
- France
- Gabon
- Germany
- Ghana
- Gibraltar
- Greece
- Guyana
- Haiti

- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Ireland
- Italy
- Ivory Coast
- Jamaica
- Japan
- Kenya
- Latvia
- Lebanon
- Lithuania
- Luxembourg
- Macau
- Malawi
- Malaysia
- Malta
- Mexico
- Mongolia
- Morocco
- Nepal
- Netherlands
- New Zealand
- Nicaragua
- Nigeria
- Northern Ireland
- Norway
- Pakistan
- Peru
- Philippines
- Poland
- Portugal
- Rwanda

- Scotland
- Seychelles
- Sierra Leone
- Singapore
- Slovakia
- Slovenia
- South Africa
- South Korea
- Spain
- Sri Lanka
- Sweden
- Switzerland
- Taiwan
- Tanzania
- Thailand
- The Gambia
- Togo
- Trinidad And Tobago
- Turkey
- Uganda
- United States
- Vietnam
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£104,049	£118,736	-	-
2023-12-31	£88,966	£97,567	-	-
2022-12-31	£124,845	£143,493	-	-
2021-12-31	£81,634	£78,603	-	-
2020-12-31	£80,363	£59,242	-	-

Trustees

Name	Role	Appointed
Alain Crompt		2018-04-16
DR NAPAPONG PONGNAPANG		
Donna Long		2022-12-18
Efthimios Tim Agadakos		2018-04-16
Hakon Hjemly		2018-04-16
PHILIPPE GERSON		
Stephen Lacey		2022-12-18
Tan Chek Wee		2014-06-11
Yudthaphon Vichianin		2018-04-16

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
International Society of Radiographers &
Radiological Technologists

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

**International Society of Radiographers &
Radiological Technologists**

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for the Year Ended 31 December 2024**

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**International Society of Radiographers &
Radiological Technologists**

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

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

Objectives and aims

The Society aims to improve the standards of delivery and practice of medical imaging and radiation therapy throughout the world by acting as the international liaison organisation for medical radiation technology and promoting quality patient care, education and research in the radiation medicine sciences.

The objectives of the Society are:

- to advance the science and practice of radiography and allied subjects by the promotion of improved standards of education and of research in the technical aspects of radiation protection,
- to make the results of research and experience in radiation medicine and radiation protection available to practitioners throughout the world,
- to create and hold funds which shall be available for furthering the objects of the society whilst at the same time being a charitable organisation.

Significant activities

The activities include the publication of bi-annual newsletters, organising seminars, workshops and a World Congress every two years. The World Congress is held by rotation in the three regions of the Society, namely The Americas, Asia/Australasia and Europe/Africa.

The Society is a Non Governmental Organisation officially recognised by the World Health Organisation and actively co-operates in joint ventures with that body.

The Society is a member of the WHO Global Steering Group for Education. This Group works towards the provision of training and education needs in developing countries and provides resources to enable these to be realised.

The Society continues to participate as an official observer of the International Atomic Energy Agency and as such is involved in the production of radiation protection material for both patients and staff. Several meetings are held throughout the year with Agency and further co-operation is assured.

Volunteers

As in previous years, the Society has relied on the volunteers for their valued hard work and dedication during the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees are pleased with the achievements of the charitable activities during the year. We continue to hold discussions with external organisations to provide continuous learning packages via internet communication, which should make the participation of developing countries in educational programmes far easier. Award research grants up to the value of £5,000 on an annual basis.

We continue to work with many member societies in the developing world who are unable to fulfil the membership financial obligations but are pleased that support for these countries continues to come from our more affluent members.

Board members were also represented at a number of National and International meetings and actively engaged in promoting the Society and recruiting new member organisations.

Each region has its own specific problems, some of which are made more difficult because of language difficulties.

Investment performance

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. During the year realised gains amounted to £1,825 and unrealised gains amounted to £9,220. As at 31 December 2024 the investment portfolio had a market value of £811,668 (2023: £786,648)

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

**International Society of Radiographers &
Radiological Technologists**

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

FINANCIAL REVIEW

Principal funding sources

The Society is a Non Governmental Organisation in official relations with the United Nations and the World Health Organisation and does not receive any funding from any government. Instead, it relies on subscription from individual country societies, associates and corporate organisations for its income. General donations and gifts do not form a material part of its income.

Investment policy and objectives

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. Their objective is to maintain a diversified portfolio with low risk to achieve income growth and modest capital growth, so as to provide funds to cover the Society's operating costs and activities, without excessively reducing the value of the reserves. There are no restrictions on the Society's power to invest.

Results and Reserves

The financial results for the year are as reported on the attached pages six to twelve. We confirm that the Society is able to meet its financial obligations on fund by fund basis. As at 31 December 2024 the restricted funds amounted to £17,598 and the general funds amounted to £866,490.

Funds in deficit

When donations are received for a specific purpose or project that the Society is to undertake than they are held as restricted funds until the project is completed. Deficit on restricted funds is transferred to general funds during the year.

FUTURE PLANS

We will continue with the Society's stated objectives and where appropriate and necessary will endeavour to expand operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The member society or societies of each country is entitled to elect one person to be member of the Council. The Officers and the members of The Board of Management are elected by the Council to hold office until the close of the next but one meeting of the Council held at a biannual World Congress.

Organisational structure

Council

The powers of the Society are vested in the Council. The Council may delegate such powers as it may determine from time to time to any of its Committees, the Board of Management or Officers of the Society.

Officers of the Society

The Officers of the Society are The President, The Treasurer and The Chief Executive Officer.

Board of Management

The Board is the executive body of the Society and undertakes the business of the society .

Chief Executive Officer

The Chief Executive Officer is appointed by the Board of Management and is the senior executive officer of the Society and acts as the secretary to the Council and the Board of Management. The Chief Executive Officer is not a member of the Council and is not entitled to vote at Council and Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

276218

Principal address

207 Providence Square
Mill Street
London
SE1 2EW

**International Society of Radiographers &
Radiological Technologists**

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

Trustees

Board of Management

Position	Name	Country of Residence
President:	Dr N Pongnapang	Thailand
Vice Presidents:		
The Americas:	Mr A Cromp	Canada
Asia & Australasia:	Ms T C Wee	Singapore
Europe & Africa:	Mr H Hjemly	Norway
Regional Directors:		
The Americas:	Ms D L Long	USA
Asia & Australasia:	Mr N Kodama	Japan
Europe:	Mr T Agadakos	Greece
Africa:	Ms E O Balogun	Nigeria
Treasurer:	Mr P Gerson	France
Committee Directors:		
Public Relations:	Mr Y Vichianin	Thailand
Education:	Mr S Lacey	Australia
Professional Practice:	Mr E H T Chan	Hong Kong
Consultant CEO	Mr D Katsifarakis	Greece

Independent Examiner

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

Solicitors

Blake Morgan LLP
New Kings Court
Tollgate
Chandlers Ford
Eastleigh
SO53 3LG

Investment Managers

Brewin Dolphin Limited
12 Smithfield Street
London
EC1A 9BD

Bankers

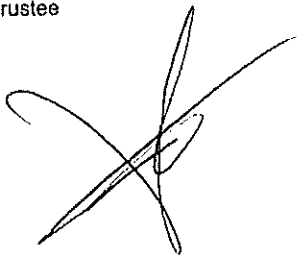
Lloyds TSB Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
South Glamorgan
CF5 1BL

International Society of Radiographers &
Radiological Technologists

Report of the Trustees
for the Year Ended 31 December 2024

Approved by order of the board of trustees on 13 November 2025 and signed on its behalf by:

Mr P Gerson - Trustee

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

**Independent Examiner's Report to the Trustees of
International Society of Radiographers &
Radiological Technologists**

Independent examiner's report to the trustees of International Society of Radiographers & Radiological Technologists

I report to the charity trustees on my examination of the accounts of International Society of Radiographers & Radiological Technologists (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.



Samuel Thomas Alker F.C.C.A

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

13 November 2025

**International Society of Radiographers &
Radiological Technologists**

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

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Subscriptions, donations & legacies	2	81,504	-	81,504	67,473
Investment income	3	22,545	-	22,545	21,493
Total		<u>104,049</u>	<u>-</u>	<u>104,049</u>	<u>88,966</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	34,542	-	34,542	33,380
Investment management costs	5	7,892	-	7,892	7,435
		<u>42,434</u>	<u>-</u>	<u>42,434</u>	<u>40,815</u>
Charitable activities					
Charitable expenditure		<u>76,302</u>	<u>-</u>	<u>76,302</u>	<u>56,752</u>
Total		<u>118,736</u>	<u>-</u>	<u>118,736</u>	<u>97,567</u>
Net gains on investments		<u>11,045</u>	<u>-</u>	<u>11,045</u>	<u>8,987</u>
NET INCOME/(EXPENDITURE)		<u>(3,642)</u>	<u>-</u>	<u>(3,642)</u>	<u>386</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>870,132</u>	<u>17,598</u>	<u>887,730</u>	<u>887,344</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>866,490</u></u>	<u><u>17,598</u></u>	<u><u>884,088</u></u>	<u><u>887,730</u></u>

The notes form part of these financial statements

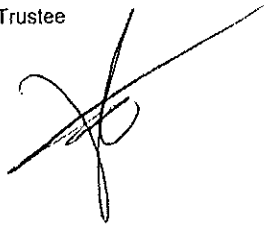
**International Society of Radiographers &
Radiological Technologists**

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Investments	8	811,668	-	811,668	786,648
CURRENT ASSETS					
Debtors	9	1,366	-	1,366	2,222
Cash at bank		56,293	17,598	73,891	100,935
		<u>57,659</u>	<u>17,598</u>	<u>75,257</u>	<u>103,157</u>
CREDITORS					
Amounts falling due within one year	10	(2,837)	-	(2,837)	(2,075)
NET CURRENT ASSETS		<u>54,822</u>	<u>17,598</u>	<u>72,420</u>	<u>101,082</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		866,490	17,598	884,088	887,730
NET ASSETS		<u>866,490</u>	<u>17,598</u>	<u>884,088</u>	<u>887,730</u>
FUNDS	11				
Unrestricted funds				866,490	870,132
Restricted funds				17,598	17,598
TOTAL FUNDS				<u>884,088</u>	<u>887,730</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2025 and were signed on its behalf by:

Mr P Gerson - Trustee



The notes form part of these financial statements

**International Society of Radiographers &
Radiological Technologists**

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

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

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

2. SUBSCRIPTIONS, DONATIONS & LEGACIES

	2024	2023
	£	£
Subscriptions	81,504	51,877
Donations	-	933
World Congress income	-	14,663
	<u>81,504</u>	<u>67,473</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Investment income	<u>22,545</u>	<u>21,493</u>

**International Society of Radiographers &
Radiological Technologists**

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

4. RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Professional fee	22,000	22,000
Secretarial & administration	6,117	5,662
Telephone & postages	1,158	918
Printing & stationery	219	36
Insurances	133	248
Travelling expenses	1,425	806
Repairs & renewals	945	235
Interest payable and similar charges	1,915	1,411
Support costs	630	2,064
	34,542	33,380

5. INVESTMENT MANAGEMENT COSTS

	2024	2023
	£	£
Portfolio management	7,892	7,435

6. 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.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Subscriptions, donations & legacies	67,473	-	67,473
Investment income	21,493	-	21,493
Total	88,966	-	88,966
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	33,380	-	33,380
Investment management costs	7,435	-	7,435
	40,815	-	40,815
Charitable activities			
Charitable expenditure	56,752	-	56,752
Total	97,567	-	97,567
Net gains on investments	8,987	-	8,987
NET INCOME	386	-	386

**International Society of Radiographers &
Radiological Technologists**

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	869,746	17,598	887,344
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	870,132	17,598	887,730
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	786,648
Additions	54,695
Disposals	(38,896)
Revaluations	9,221
	<hr/>
At 31 December 2024	811,668
	<hr/>
NET BOOK VALUE	
At 31 December 2024	811,668
	<hr/> <hr/>
At 31 December 2023	786,648
	<hr/> <hr/>

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2019	28,834
Valuation in 2020	9,422
Valuation in 2021	57,230
Valuation in 2022	(83,222)
Valuation in 2023	16,148
Valuation in 2024	8,768
Cost	774,488
	<hr/>
	811,668
	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments & accrued income	1,366	2,222
	<hr/>	<hr/>

**International Society of Radiographers &
Radiological Technologists**

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	5	5
Accruals & deferred income	2,832	2,070
	2,837	2,075

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	870,132	(3,642)	866,490
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	12,394	-	12,394
	17,598	-	17,598
TOTAL FUNDS	887,730	(3,642)	884,088

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	104,049	(118,736)	11,045	(3,642)
TOTAL FUNDS	104,049	(118,736)	11,045	(3,642)

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	869,746	386	870,132
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	12,394	-	12,394
	17,598	-	17,598
TOTAL FUNDS	887,344	386	887,730

**International Society of Radiographers &
Radiological Technologists**

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,966	(97,567)	8,987	386
	<u>88,966</u>	<u>(97,567)</u>	<u>8,987</u>	<u>386</u>
TOTAL FUNDS	<u>88,966</u>	<u>(97,567)</u>	<u>8,987</u>	<u>386</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 £
Unrestricted funds			
General fund	869,746	(3,256)	866,490
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	12,394	-	12,394
	<u>17,598</u>	<u>-</u>	<u>17,598</u>
TOTAL FUNDS	<u>887,344</u>	<u>(3,256)</u>	<u>884,088</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	193,015	(216,303)	20,032	(3,256)
	<u>193,015</u>	<u>(216,303)</u>	<u>20,032</u>	<u>(3,256)</u>
TOTAL FUNDS	<u>193,015</u>	<u>(216,303)</u>	<u>20,032</u>	<u>(3,256)</u>

12. RELATED PARTY DISCLOSURES

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

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2022
for
International Society of Radiographers &
Radiological Technologists

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

**International Society of Radiographers &
Radiological Technologists**

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for the Year Ended 31 December 2022**

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**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2022**

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

Objectives and aims

The Society aims to improve the standards of delivery and practice of medical imaging and radiation therapy throughout the world by acting as the international liaison organisation for medical radiation technology and promoting quality patient care, education and research in the radiation medicine sciences.

The objectives of the Society are:

- to advance the science and practice of radiography and allied subjects by the promotion of improved standards of education and of research in the technical aspects of radiation protection,
- to make the results of research and experience in radiation medicine and radiation protection available to practitioners throughout the world,
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Significant activities

The activities include the publication of bi-annual newsletters, organising seminars, workshops and a World Congress every two years. The World Congress is held by rotation in the three regions of the Society, namely The Americas, Asia/Australasia and Europe/Africa.

The Society is a Non Governmental Organisation officially recognised by the World Health Organisation and actively co-operates in joint ventures with that body.

The Society is a member of the WHO Global Steering Group for Education. This Group works towards the provision of training and education needs in developing countries and provides resources to enable these to be realised.

The Society continues to participate as an official observer of the International Atomic Energy Agency and as such is involved in the production of radiation protection material for both patients and staff. Several meetings are held throughout the year with Agency and further co-operation is assured.

Volunteers

As in previous years, the Society has relied on the volunteers for their valued hard work and dedication during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are pleased with the achievements of the charitable activities during the year. We continue to hold discussions with external organisations to provide continuous learning packages via internet communication, which should make the participation of developing countries in educational programmes far easier. Award research grants up to the value of £5,000 on an annual basis.

We continue to work with many member societies in the developing world who are unable to fulfil the membership financial obligations but are pleased that support for these countries continues to come from our more affluent members.

Board members were also represented at a number of National and International meetings and actively engaged in promoting the Society and recruiting new member organisations.

Each region has its own specific problems, some of which are made more difficult because of language difficulties.

Investment performance

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. During the year realised losses amounted to £4,056 and unrealised losses amounted to £83,222. As at 31 December 2022 the investment portfolio had a market value of £763,531 (2021: £836,677)

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2022**

FINANCIAL REVIEW

Principal funding sources

The Society is a Non Governmental Organisation in official relations with the United Nations and the World Health Organisation and does not receive any funding from any government. Instead, it relies on subscription from individual country societies, associates and corporate organisations for its income. General donations and gifts do not form a material part of its income.

Investment policy and objectives

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. Their objective is to maintain a diversified portfolio with low risk to achieve income growth and modest capital growth, so as to provide funds to cover the Society's operating costs and activities, without excessively reducing the value of the reserves. There are no restrictions on the Society's power to invest.

Results and Reserves

The financial results for the year are as reported on the attached pages seven to fourteen. We confirm that the Society is able to meet its financial obligations on fund by fund basis. As at 31 December 2022 the restricted funds amounted to £17,598 and the general funds amounted to £869,746.

Funds in deficit

When donations are received for a specific purpose or project that the Society is to undertake than they are held as restricted funds until the project is completed. Deficit on restricted funds is transferred to general funds during the year.

FUTURE PLANS

We will continue with the Society's stated objectives and where appropriate and necessary will endeavour to expand operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The member society or societies of each country is entitled to elect one person to be member of the Council. The Officers and the members of The Board of Management are elected by the Council to hold office until the close of the next but one meeting of the Council held at a biannual World Congress.

Organisational structure

Council

The powers of the Society are vested in the Council. The Council may delegate such powers as it may determine from time to time to any of its Committees, the Board of Management or Officers of the Society.

Officers of the Society

The Officers of the Society are The President, The Treasurer and The Chief Executive Officer.

Board of Management

The Board is the executive body of the Society and undertakes the business of the society .

Chief Executive Officer

The Chief Executive Officer is appointed by the Board of Management and is the senior executive officer of the Society and acts as the secretary to the Council and the Board of Management. The Chief Executive Officer is not a member of the Council and is not entitled to vote at Council and Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

276218

Principal address

207 Providence Square
Mill Street
London
SE1 2EW

**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

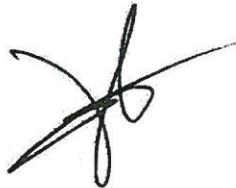
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on 25 October 2023 and signed on its behalf by:

Mr P Gerson - Trustee

A handwritten signature in black ink, appearing to be 'P Gerson', written over a faint circular stamp or watermark.

**Report of the Independent Auditors to the Trustees of
International Society of Radiographers &
Radiological Technologists**

Opinion

We have audited the financial statements of International Society of Radiographers & Radiological Technologists (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of
International Society of Radiographers &
Radiological Technologists**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

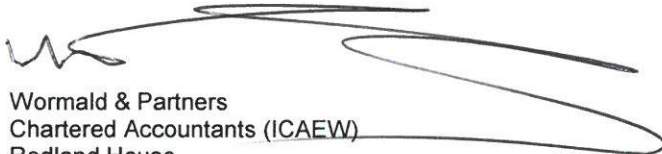
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Evaluate management's controls designed to prevent and detect irregularities;
- Identifying and testing income and expenditure entries, in particular entries posted with unusual descriptions;

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

25 October 2023

**International Society of Radiographers &
Radiological Technologists**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Subscriptions, donations & legacies	2	83,802	19,287	103,089	56,274
Investment income	3	21,756	-	21,756	25,360
Total		<u>105,558</u>	<u>19,287</u>	<u>124,845</u>	<u>81,634</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	38,503	-	38,503	32,386
Investment management costs	5	7,790	-	7,790	7,197
		<u>46,293</u>	<u>-</u>	<u>46,293</u>	<u>39,583</u>
Charitable activities					
Charitable expenditure		<u>80,980</u>	<u>16,220</u>	<u>97,200</u>	<u>39,020</u>
Total		<u>127,273</u>	<u>16,220</u>	<u>143,493</u>	<u>78,603</u>
Net gains/(losses) on investments		<u>(87,278)</u>	<u>-</u>	<u>(87,278)</u>	<u>70,284</u>
NET INCOME/(EXPENDITURE)		(108,993)	3,067	(105,926)	73,315
RECONCILIATION OF FUNDS					
Total funds brought forward		978,739	14,531	993,270	919,955
TOTAL FUNDS CARRIED FORWARD		<u><u>869,746</u></u>	<u><u>17,598</u></u>	<u><u>887,344</u></u>	<u><u>993,270</u></u>

The notes form part of these financial statements

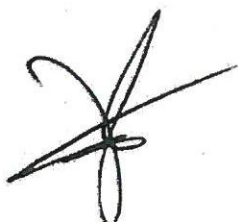
**International Society of Radiographers &
Radiological Technologists**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Investments	8	763,531	-	763,531	836,677
CURRENT ASSETS					
Debtors	9	-	-	-	330
Cash at bank		109,220	17,598	126,818	160,858
		109,220	17,598	126,818	161,188
CREDITORS					
Amounts falling due within one year	10	(3,005)	-	(3,005)	(4,595)
NET CURRENT ASSETS		106,215	17,598	123,813	156,593
TOTAL ASSETS LESS CURRENT LIABILITIES		869,746	17,598	887,344	993,270
NET ASSETS		869,746	17,598	887,344	993,270
FUNDS	11				
Unrestricted funds				869,746	978,739
Restricted funds				17,598	14,531
TOTAL FUNDS				887,344	993,270

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2023 and were signed on its behalf by:

Mr P Gerson - Trustee



The notes form part of these financial statements

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements
for the Year Ended 31 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

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

2. SUBSCRIPTIONS, DONATIONS & LEGACIES

	2022	2021
	£	£
Subscriptions	76,510	55,053
Donations	21,553	1,195
Sundry income	39	26
World Congress income	4,987	-
	<u>103,089</u>	<u>56,274</u>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3.	INVESTMENT INCOME	2022	2021
		£	£
	Investment income	<u>21,756</u>	<u>25,360</u>
4.	RAISING DONATIONS AND LEGACIES	2022	2021
		£	£
	Professional fee	22,000	22,000
	Secretarial & administration	5,699	5,292
	Telephone & postages	809	696
	Printing & stationery	86	64
	Insurances	202	115
	Travelling expenses	1,145	-
	Repairs & renewals	528	455
	Interest payable and similar charges	1,344	764
	Support costs	6,690	3,000
		<u>38,503</u>	<u>32,386</u>
5.	INVESTMENT MANAGEMENT COSTS	2022	2021
		£	£
	Portfolio management	<u>7,790</u>	<u>7,197</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Subscriptions, donations & legacies	56,274	-	56,274
Investment income	25,360	-	25,360
Total	<u>81,634</u>	<u>-</u>	<u>81,634</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	32,386	-	32,386
Investment management costs	7,197	-	7,197
	<u>39,583</u>	<u>-</u>	<u>39,583</u>
Charitable activities			
Charitable expenditure	39,020	-	39,020
Total	<u>78,603</u>	<u>-</u>	<u>78,603</u>
Net gains on investments	70,284	-	70,284

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	<u>Unrestricted fund £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
NET INCOME	73,315	-	73,315
RECONCILIATION OF FUNDS			
Total funds brought forward	905,424	14,531	919,955
TOTAL FUNDS CARRIED FORWARD	<u>978,739</u>	<u>14,531</u>	<u>993,270</u>

8. FIXED ASSET INVESTMENTS

	<u>Listed investments £</u>
MARKET VALUE	
At 1 January 2022	836,677
Additions	55,990
Disposals	(45,914)
Revaluations	(83,222)
At 31 December 2022	<u>763,531</u>
NET BOOK VALUE	
At 31 December 2022	<u>763,531</u>
At 31 December 2021	<u>836,677</u>

Cost or valuation at 31 December 2022 is represented by:

	<u>Listed investments £</u>
Valuation in 2018	(42,541)
Valuation in 2019	59,381
Valuation in 2020	9,422
Valuation in 2021	57,230
Valuation in 2022	(83,222)
Cost	763,261
	<u>763,531</u>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Prepayments & accrued income	-	330
		<u> </u>	<u> </u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Other creditors	5	5
	Accruals & deferred income	3,000	4,590
		<u> </u>	<u> </u>
		<u>3,005</u>	<u>4,595</u>
11.	MOVEMENT IN FUNDS		
		Net	At
	At 1.1.22	movement	31.12.22
	£	in funds	£
		£	
	Unrestricted funds		
	General fund	978,739	(108,993)
	Restricted funds		
	Development	5,204	-
	World Congress - Travel Fund	9,327	3,067
		<u> </u>	<u> </u>
		14,531	3,067
	TOTAL FUNDS	<u>993,270</u>	<u>(105,926)</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	105,558	(127,273)	(87,278)	(108,993)
Restricted funds				
World Congress - Travel Fund	19,287	(16,220)	-	3,067
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>124,845</u>	<u>(143,493)</u>	<u>(87,278)</u>	<u>(105,926)</u>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. 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	905,424	73,315	978,739
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	-	9,327
	<u>14,531</u>	<u>-</u>	<u>14,531</u>
TOTAL FUNDS	<u>919,955</u>	<u>73,315</u>	<u>993,270</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	81,634	(78,603)	70,284	73,315
TOTAL FUNDS	<u>81,634</u>	<u>(78,603)</u>	<u>70,284</u>	<u>73,315</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	905,424	(35,678)	869,746
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	3,067	12,394
	<u>14,531</u>	<u>3,067</u>	<u>17,598</u>
TOTAL FUNDS	<u>919,955</u>	<u>(32,611)</u>	<u>887,344</u>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. 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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	187,192	(205,876)	(16,994)	(35,678)
Restricted funds				
World Congress - Travel Fund	19,287	(16,220)	-	3,067
TOTAL FUNDS	<u>206,479</u>	<u>(222,096)</u>	<u>(16,994)</u>	<u>(32,611)</u>

12. RELATED PARTY DISCLOSURES

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

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2020
for
International Society of Radiographers &
Radiological Technologists

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

**International Society of Radiographers &
Radiological Technologists**

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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

Objectives and aims

The Society aims to improve the standards of delivery and practice of medical imaging and radiation therapy throughout the world by acting as the international liaison organisation for medical radiation technology and promoting quality patient care, education and research in the radiation medicine sciences.

The objectives of the Society are:

- to advance the science and practice of radiography and allied subjects by the promotion of improved standards of education and of research in the technical aspects of radiation protection,
- to make the results of research and experience in radiation medicine and radiation protection available to practitioners throughout the world,
- to create and hold funds which shall be available for furthering the objects of the society whilst at the same time being a charitable organisation.

Significant activities

The activities include the publication of bi-annual newsletters, organising seminars, workshops and a World Congress every two years. The World Congress is held by rotation in the three regions of the Society, namely The Americas, Asia/Australasia and Europe/Africa.

The Society is a Non Governmental Organisation officially recognised by the World Health Organisation and actively co-operates in joint ventures with that body.

The Society is a member of the WHO Global Steering Group for Education. This Group works towards the provision of training and education needs in developing countries and provides resources to enable these to be realised.

The Society continues to participate as an official observer of the International Atomic Energy Agency and as such is involved in the production of radiation protection material for both patients and staff. Several meetings are held throughout the year with Agency and further co-operation is assured.

Volunteers

As in previous years, the Society has relied on the volunteers for their valued hard work and dedication during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are pleased with the achievements of the charitable activities during the year. We continue to hold discussions with external organisations to provide continuous learning packages via internet communication, which should make the participation of developing countries in educational programmes far easier. Award research grants up to the value of £5,000 on an annual basis.

We continue to work with many member societies in the developing world who are unable to fulfil the membership financial obligations but are pleased that support for these countries continues to come from our more affluent members.

Board members were also represented at a number of National and International meetings and actively engaged in promoting the Society and recruiting new member organisations.

Each region has its own specific problems, some of which are made more difficult because of language difficulties.

Investment performance

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. During the year realised losses amounted to £8,605 and unrealised gains amounted to £9,422. As at 31 December 2020 the investment portfolio had a market value of £748,285 (2019: £728,489)

**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

FINANCIAL REVIEW

Principal funding sources

The Society is a Non Governmental Organisation in official relations with the United Nations and the World Health Organisation and does not receive any funding from any government. Instead, it relies on subscription from individual country societies, associates and corporate organisations for its income. General donations and gifts do not form a material part of its income.

Investment policy and objectives

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. Their objective is to maintain a diversified portfolio with low risk to achieve income growth and modest capital growth, so as to provide funds to cover the Society's operating costs and activities, without excessively reducing the value of the reserves. There are no restrictions on the Society's power to invest.

Results and Reserves

The financial results for the year are as reported on the attached pages seven to fourteen. We confirm that the Society is able to meet its financial obligations on fund by fund basis. As at 31 December 2020 the restricted funds amounted to £14,531 and the general funds amounted to £905,424.

Funds in deficit

When donations are received for a specific purpose or project that the Society is to undertake than they are held as restricted funds until the project is completed. Deficit on restricted funds is transferred to general funds during the year.

FUTURE PLANS

We will continue with the Society's stated objectives and where appropriate and necessary will endeavour to expand operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The member society or societies of each country is entitled to elect one person to be member of the Council. The Officers and the members of The Board of Management are elected by the Council to hold office until the close of the next but one meeting of the Council held at a biannual World Congress.

Organisational structure

Council

The powers of the Society are vested in the Council. The Council may delegate such powers as it may determine from time to time to any of its Committees, the Board of Management or Officers of the Society.

Officers of the Society

The Officers of the Society are The President, The Treasurer and The Chief Executive Officer.

Board of Management

The Board is the executive body of the Society and undertakes the business of the society .

Chief Executive Officer

The Chief Executive Officer is appointed by the Board of Management and is the senior executive officer of the Society and acts as the secretary to the Council and the Board of Management. The Chief Executive Officer is not a member of the Council and is not entitled to vote at Council and Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

276218

**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2020**

Principal address

207 Providence Square
Mill Street
London
SE1 2EW

Trustees

Board of Management

Position	Name	Country of Residence
President:	Mrs D Newman	USA
Vice Presidents:		
The Americas:	Mr T Ell	Canada
Asia & Australasia:	Dr N Pongnapang	Thailand
Europe & Africa:	Mr H Hjemly	Norway
Regional Directors:		
The Americas:	Ms S R Wartenbee	USA
Asia & Australasia:	Ms T C Wee	Singapore
Europe:	Mr T Agadakos	Greece
Africa:	Mr B K Yao	Ivory Coast
Treasurer:	Mr P Gerson	France
Committee Directors:		
Public Relations:	Mr A Crompton	Canada
Education:	Mr Y Vichianin	Thailand
Professional Practice:	Mr A S Whitley	United Kingdom
Chief Executive Officer		
Support Services	Mr D Katsifarakis	Greece

Auditors

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Solicitors

Blake Morgan LLP
New Kings Court
Tollgate
Chandlers Ford
Eastleigh
SO53 3LG

**International Society of Radiographers &
Radiological Technologists**

**Report of the Trustees
for the Year Ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Investment Managers
Brewin Dolphin Limited
12 Smithfield Street
London
EC1A 9BD

Bankers
Lloyds TSB Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
South Glamorgan
CF5 1BL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

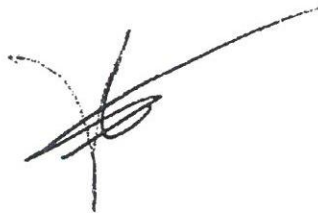
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on 12 October 2021 and signed on its behalf by:

Mr P Gerson - Trustee



**Report of the Independent Auditors to the Trustees of
International Society of Radiographers &
Radiological Technologists**

Opinion

We have audited the financial statements of International Society of Radiographers & Radiological Technologists (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
International Society of Radiographers &
Radiological Technologists

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, and instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to FRS 102, data protection legislation and tax and employment regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statement including the risk of override of controls. Audit procedures performed by the engagement team included:

- Inspection of correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Evaluate management's controls designed to prevent and detect irregularities;
- Identifying and testing income and expenditure entries, in particular entries posted with unusual descriptions;

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

12 October 2021

**International Society of Radiographers &
Radiological Technologists**

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Subscriptions, donations & legacies	2	55,552	-	55,552	115,621
Investment income	3	24,811	-	24,811	29,720
Total		80,363	-	80,363	145,341
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	32,415	-	32,415	36,239
Investment management costs	5	5,831	-	5,831	5,014
		38,246	-	38,246	41,253
Charitable activities					
Charitable expenditure		20,996	-	20,996	57,851
Total		59,242	-	59,242	99,104
Net gains on investments		817	-	817	63,291
NET INCOME		21,938	-	21,938	109,528
RECONCILIATION OF FUNDS					
Total funds brought forward		883,486	14,531	898,017	788,489
TOTAL FUNDS CARRIED FORWARD		905,424	14,531	919,955	898,017

The notes form part of these financial statements

**International Society of Radiographers &
Radiological Technologists**

**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Investments	9	748,285	-	748,285	728,489
CURRENT ASSETS					
Debtors		15,869	-	15,869	11,593
Cash at bank	10	144,735	14,531	159,266	161,534
		160,604	14,531	175,135	173,127
CREDITORS					
Amounts falling due within one year	11	(3,465)	-	(3,465)	(3,599)
NET CURRENT ASSETS		157,139	14,531	171,670	169,528
TOTAL ASSETS LESS CURRENT LIABILITIES		905,424	14,531	919,955	898,017
NET ASSETS		905,424	14,531	919,955	898,017
FUNDS					
Unrestricted funds	12			905,424	883,486
Restricted funds				14,531	14,531
TOTAL FUNDS				919,955	898,017

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2021 and were signed on its behalf by:

Mr P Gerson - Trustee



The notes form part of these financial statements

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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 basis

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.

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

2. SUBSCRIPTIONS, DONATIONS & LEGACIES

	2020	2019
	£	£
Subscriptions	55,534	101,325
Sundry income	18	121
World Congress income	-	14,175
	<hr/>	<hr/>
	55,552	115,621
	<hr/>	<hr/>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3.	INVESTMENT INCOME	2020	2019
		£	£
	Investment income	<u>24,811</u>	<u>29,720</u>
4.	RAISING DONATIONS AND LEGACIES	2020	2019
		£	£
	Professional fee	22,000	22,000
	Secretarial & administration	5,431	5,373
	Telephone & postages	799	1,168
	Printing & stationery	30	529
	Insurances	115	493
	Travelling expenses	-	2,113
	Repairs & renewals	182	103
	Sundry expenses	149	-
	Interest payable and similar charges	709	1,310
	Support costs	3,000	3,150
		<u>32,415</u>	<u>36,239</u>
5.	INVESTMENT MANAGEMENT COSTS	2020	2019
		£	£
	Portfolio management	<u>5,831</u>	<u>5,014</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Subscriptions, donations & legacies	115,621	-	115,621
Investment income	<u>29,720</u>	-	<u>29,720</u>
Total	<u>145,341</u>	-	<u>145,341</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	36,239	-	36,239
Investment management costs	<u>5,014</u>	-	<u>5,014</u>
	41,253	-	41,253
Charitable activities			
Charitable expenditure	57,851	-	57,851

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Total	99,104	-	99,104
Net gains on investments	63,291	-	63,291
NET INCOME	109,528	-	109,528
 RECONCILIATION OF FUNDS			
Total funds brought forward	773,958	14,531	788,489
TOTAL FUNDS CARRIED FORWARD	<u>883,486</u>	<u>14,531</u>	<u>898,017</u>
 8. TANGIBLE FIXED ASSETS			
COST			Computer equipment £
At 1 January 2020 and 31 December 2020			994
DEPRECIATION			994
At 1 January 2020 and 31 December 2020			994
NET BOOK VALUE			-
At 31 December 2020			-
At 31 December 2019			-
 9. FIXED ASSET INVESTMENTS			
MARKET VALUE			Listed investments £
At 1 January 2020			728,489
Additions			145,526
Disposals			(135,152)
Revaluations			9,422
At 31 December 2020			748,285
NET BOOK VALUE			748,285
At 31 December 2020			748,285
At 31 December 2019			728,489

There were no investment assets outside the UK.

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

9. FIXED ASSET INVESTMENTS - continued

	2020	2019
	£	£
Analysis of market values:		
Investments listed on UK stock exchange	709,238	701,171
Cash held as part of investment portfolio	39,047	18,318
	<u>728,489</u>	<u>720,489</u>
 Historical cost at year end (including cash balances)	 <u>709,450</u>	 <u>687,953</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Prepayments & accrued income	<u>15,869</u>	<u>11,593</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	5	5
Accruals & deferred income	3,460	3,594
	<u>3,465</u>	<u>3,599</u>

12. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	883,486	21,938	905,424
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	-	9,327
	<u>14,531</u>	<u>-</u>	<u>14,531</u>
TOTAL FUNDS	<u>898,017</u>	<u>21,938</u>	<u>919,955</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	80,363	(59,242)	817	21,938
	<u>80,363</u>	<u>(59,242)</u>	<u>817</u>	<u>21,938</u>
TOTAL FUNDS	<u>80,363</u>	<u>(59,242)</u>	<u>817</u>	<u>21,938</u>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	773,958	109,528	883,486
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	-	9,327
	<u>14,531</u>	<u>-</u>	<u>14,531</u>
TOTAL FUNDS	<u>788,489</u>	<u>109,528</u>	<u>898,017</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	145,341	(99,104)	63,291	109,528
TOTAL FUNDS	<u>145,341</u>	<u>(99,104)</u>	<u>63,291</u>	<u>109,528</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	773,958	131,466	905,424
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	-	9,327
	<u>14,531</u>	<u>-</u>	<u>14,531</u>
TOTAL FUNDS	<u>788,489</u>	<u>131,466</u>	<u>919,955</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	225,704	(158,346)	64,108	131,466
TOTAL FUNDS	<u>225,704</u>	<u>(158,346)</u>	<u>64,108</u>	<u>131,466</u>

**International Society of Radiographers &
Radiological Technologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.