

Trustees' Annual Report for the period

Period start date		Period end date		
From	01	01	2023	To 31 12 2023

Section A

Reference and administration details

Charity name **BRITISH and IRISH HYPERTENSION SOCIETY**

Other names charity is known by **BIHS**

Registered charity number (if any) **287635**

Charity's principal address
Unit 2, Q Court,
Quality Street, Edinburgh, EH4 5BP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Terence McCormack	President	14.09.2021 – 18.09.2023	
2	Ian Wilkinson	President Vice President	19.09.2023 - 31.12.2023 14.09.2021 – 18.09.2023	
3	Phil Chowienczyk	Vice President	19.09.2023 – 31.12.2023	
4	James Sheppard	Secretary	14.09.2021 – 31.12.2023	
5	Luca Faconti	Treasurer	13.09.2022 – 31.12.2023	
6	Sinead McDonagh	Young Investigator Representative	13.09.2022 – 31.12.2023	
7	Pauline Swift	Ordinary Member	14.09.2021 - 31.12.2023	
8	Philip Lewis	Ordinary Member	14.09.2021 - 31.12.2023	
9	Pankaj Gupta	Ordinary Member	13.09.2022 – 31.12.2023	
10	Sam Olden	Ordinary Member	13.09.2022 – 31.12.2023	
13				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	HJS (Reading) Ltd	3 Richfield Place, Richfield Avenue, Reading, Berks, RG1 8EQ.

Name of chief executive or names of senior staff members (Optional information)

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Constitution (adopted 21 st October 1983, amended 24 th September 1984, 15 th September 2009, 9 th September 2013, 22 nd September 2014, 21 st September 2015, 22 nd September 2016, 25 th September 2018, 13 th September 2022
How the charity is constituted (e.g. trust, association, company)	Association
Trustee selection methods (e.g. appointed by, elected by)	Trustees are elected to membership of the Executive Committee by BIHS Members at the Annual Business Meeting following a call for nominations earlier in the year

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Ordinary and Associate Membership and Fellowship of the BIHS is open to all registered healthcare professionals and clinical practitioners active in the field of hypertension and cardiovascular disease prevention in the United Kingdom and the Republic of Ireland. Affiliate membership may be granted to healthcare professionals residing outside the United Kingdom and Republic of Ireland at the discretion of the Executive Committee. It includes consultants, clinicians, nurses, physiologists, pharmacists, allied healthcare professionals, and other scientists. Applications for membership are considered throughout the year. Membership of the Society currently stands at 286. Only members and fellows resident in the United Kingdom and Republic of Ireland are eligible for election to the Executive Committee.

The management of the BIHS is undertaken by an elected Executive Committee of 10 persons (Trustees), led by the President and Vice President. Four Standing Committees and two special interests have also been established to help the Executive Committee manage the day-to-day activities of the Society (at least one Trustee sits on each of the Standing Committees, which are required to submit regular reports to the Executive Committee on its activities).

The major risks to the continuation of the Society's programme of educational activities are from a decrease in income from its industrial partners (see under 'Reserves Policy'). Minimal fees to cover administration costs only have been introduced for various projects.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the Charity is to promote the advancement of knowledge and dissemination of information concerning the pathophysiology, epidemiology, detection, investigation and treatment of arterial hypertension and related cardiovascular diseases

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that

- Educational Meetings: Each year, the Society aims to run a main Scientific Meeting. Educational programmes are under review and online options are being explored. Various other meetings are held during the year; in collaboration with other cognate societies and/or as ad hoc meetings on specific topics
- Guidelines and Scientific Statements: The Society is a stakeholder in various National Institute for Clinical Excellence Guidelines relating to cardiovascular disease and issues statements in response to relevant media reports
- Website: The BIHS website (www.bihsoc.org) provides a valuable educational resource for healthcare professionals working in the field of high blood pressure. These resources have been increased and enhanced over the last few years and

trustees have had regard to the guidance issued by the Charity Commission on public benefit)

the website has been redesigned and upgraded in line with new technologies. The new website was launched at the end of 2017. New resources are added as they become available through development.

- Blood Pressure Measurement: The BIHS undertakes reviews of blood pressure monitors to ensure their suitability for sale to the public and has produced a DVD on the correct procedures for blood pressure measurement. As part of the Society's increasing engagement in improving blood pressure measurement, we undertake active validation of new blood pressure devices for the measurement of blood pressure, thus ensuring that devices sold in the UK provide accurate measurements so that members of the public can be treated appropriately by their physicians.
- Collaborative Research: The Society has a policy to encourage and endorse suitable research projects and is actively seeking the views of the public to establish where there is a need for research into topic areas that they feel are needed.
- Early Career Researchers' Network: The Society has set up a new group to encourage younger members to share their research and to become more involved in the Society's activities. The aim is to nurture and mentor young researchers for future population benefit.
- At the beginning of 2019 the Journal of Human Hypertension became the official journal of the BIHS. An agreement was made with the journal whereby the Society purchases an annual online subscription for its members in return for free publication of the Annual Scientific Meeting abstracts and space in the journal for the Society to publish statements on topical issues, scientific papers and promotional advertisements for its activities. Members receive their subscription without charge as a benefit of membership. Papers and statements published by the Society are of an educational nature with the aim of the dissemination of best practice amongst healthcare professionals for the ultimate benefit of patients.

The Trustees have read the guidance issued by the Charity Commission relating to public benefit and can confirm that the above activities of the BIHS benefit the public in general by improving knowledge in the field of hypertension and cardiovascular disease, fostering the translation of novel clinical research and basic science into best clinical practice and therefore improving healthcare. The charity has a track record of producing internationally renowned guidelines for the management of hypertension which are widely adopted in primary care in the UK and elsewhere. There are no restrictions to this overall benefit in healthcare, as outlined in the Charity Commission guidance (e.g. in terms of access, geography, membership, ability to pay etc.).

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Members of the Society who facilitate/contribute to the Education programmes, do so on a voluntary basis.

The Society has opted to invest into an Ethical Investment fund.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Guidelines Standing Committee

Enquiries

General enquiries and requests for information by telephone and email are handled by the secretariat on a daily basis.

Newsletter

Regular Newsletters are circulated to BIHS members by e-mail highlighting the recent publications made by the committee.

Website (www.bihsoc.org)

The BIHS website is updated regularly with statements and responses to articles by the guideline committee. Information is posted in the news section of the website.

Statements

Statements are issued by the BIHS and uploaded onto the website as and when appropriate.

- BIHS Statement on Renal Denervation (RDN) following publication of the NICE Interventional Procedures Guidance IPG754: Percutaneous transluminal renal sympathetic denervation for resistant hypertension. 1st March 2023.
- Adult hypertension referral pathway and therapeutic management: British and Irish Hypertension Society position statement
- Diagnosis and management of primary hyperaldosteronism in patients with hypertension: a practical approach endorsed by the British and Irish Hypertension Society
- BIHS Statement on NICE Guideline NG238: Cardiovascular disease: risk assessment and reduction, including lipid modification [NG238] Published: 14 December 2023.
- BIHS Statement on Referral to a Hypertension Specialist

Journal of Human Hypertension

Two scientific papers submitted by members of the Society were published under the auspices of the BIHS in the Journal. The abstracts for the ASM were also published online: Journal of Human Hypertension; <https://doi.org/10.1038/s41371-024-00908-3>

Blood Pressure (BP) Measurement Standing Committee

Review of Blood Pressure Monitors

Newly validated devices are reviewed and added to our website list. The committee will also review derivative devices of monitors currently on the list. The BIHS website is updated regularly with comment on topical issues, new educational resources for health professionals and newly validated BP monitors. The website aims to provide a source of information on hypertension and cardiovascular disease for health professionals. The list of validated blood pressure monitors is also accessed by patients to inform their purchases.

Validation Service

Due to difficulties in recruitment of participants and the added complication of the new requirements of the universal protocol which would require new contracting arrangements, the BIHS Validation Service has been suspended for the foreseeable future.

NHS England

The Working Party is collaborating with NHS England on a major purchasing exercise on BP home monitors (>200,000 plus 16,000 for maternity services). NHSE is insisting that all monitors are BIHS approved and our members are fast-tracking the approval process.

Review of BP monitor List

A review is underway of all current BP monitors published on our website list to determine that they meet the criteria to remain on the list. A PHD fellow has been recruited to support in this role and will receive funding from the ESH legacy fund to undertake the review. They have been appointed to the BIHS funded fellowship aiming to update our validation list through a formal systematic review with the aim of professionalising this important aspect of our work. Expected end date of review will be 2024.

Educational Programmes Standing Committee

Educational Programmes

The committee is looking to reestablish the BIHS 'Ambassador' programme, whereby training is taken to the workforce at their place of work. This was first trialled in 2022 and has been extremely successful. Training 'Ambassadors' have been recruited from the membership, but programme delivery has yet to begin. A suggested programme to run local programmes in 2024 was approved.

All BIHS events are evaluated by delegates and comments are used to inform programme development for future training.

Joint Meetings

The joint meeting with ISH and ESH was delivered virtually in 2021, and discussions are in place to bid for a joint meeting in the next few years. For the Annual Scientific Meeting in 2023, we were joined by Scottish Heart & Arterial disease Prevention (SHARP) for a joint session showcasing the latest scientific advances in the management of hypertension and cardiovascular disease risk.

Omron Academy

The BIHS is working with Omron to deliver BP management programmes in Europe and further afield, particularly in developing countries. The learning outcomes are based on BIHS training days for the multi-disciplinary team to encompass a holistic view of diagnosing and managing hypertension using NICE/BIHS Guidelines. Since the first 'Trainer' day in 2014, the Academy programme has already been delivered to doctors, nurses and pharmacists from Romania, United Arab Emirates, Kazakhstan, Ukraine, Russia, Spain, Argentina, Peru, Mexico and Columbia. The Trainers will subsequently support and deliver the programme in their own countries.

Furthermore, the Training Programme has been launched in East Asia with the first 'Training the Trainers' meeting held in Thailand in December 2017 followed by one in the Philippines in November 2018. Programme slides have recently been reviewed for teaching in Vietnam. The programme continues to expand, and an online programme is now underway. The committee is in contact with Omron to oversee the content added to their online programme.

BIHS Collaborative Research Standing Committee

The committee is working to begin supporting some new novel research ideas. They are looking at the two following areas:

- A trial in young obese hypertensive metabolic syndrome patients using ?GLP-1A (MSi/ PS)
- Implementation/ hybrid implementation-effectiveness cluster RCT of digital intervention to improve BP management in primary care using EHR and CPRD linkage (PS)

The committee reviews research programme proposals from members with a view to BIHS endorsement and support which will add weight to grant applications. They have endorsed two programmes this year.

The BIHS has joined the British Heart Foundation, Cardiovascular Research Collaborative to assist research priority setting using Delphi process.

Clinical Practitioners Special Interest Group

The group is involved in organising a clinical session at the BIHS Annual Scientific Meeting, as well as a meet and greet session during the morning break. This is to entice new members and to give them representation in the membership. A set of Learning Competencies for Nurses has been developed and are available on the website for free access. Work is ongoing for learning competencies for Pharmacists.

Early Career Researchers Special Interest Group

The group actively plan a packed session for all early career researchers attending the annual business meeting. Their session is a mix of icebreakers, workshops and lectures. They also planned an exclusive social gathering for those in attendance at the meeting so that they could meet other students and learn about becoming part of the group. The group has an active presence on social media, adding posts and videos to the BIHS social media accounts to engage virtually with our members.

Communication Panel

The communication panel is a newly introduced initiative by the Society, to help with the promotion of the society, what we do, who we are and why people should become members. The panel create Quarterly membership newsletters announcing areas of interest within the area of hypertension for our members, and spotlighting the work the society is completing. They also offer Editorial support to the EXEC. Including collating comments and responding to NICE on guideline publications, and drafting membership emails.

Activities currently in progress

Spring Newsletter – will also include new papers published, feedback on recent membership surveys (e.g. Young HT Survey); reports from ECRs attending international conferences; plans for World Hypertension Day 2024

New Hypertension Awareness Campaign – Joint project with Blood pressure UK to run a awareness campaign for rising levels of hypertension in the community. This will consist of short videos of Celebrities talking about their experiences of hypertension. Planning and funding applications underway.

Section E

Financial review

Brief statement of the charity's policy on reserves

The accounts of the Society are in good order. In view of reduced support from industry the Trustees have approved a strategy to maintain the balance of the accounts to a sum approximately four times the annual direct charitable expenditure to guarantee sustainable charitable activities in the event of unfavourable financial circumstances.

Details of any funds materially in deficit**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any

In addition to membership subscription fees, ad hoc financial support from industry helps to fund the Society's programme of educational activities. We aim to make our events self-supporting with this assistance. Donations from our industrial partners are made on the condition that all activities undertaken by the Society are managed by the Trustees alone, and that sponsors are not involved with any decision-making.

The Society has made a long-term investment in an ethical investment fund, which was approved by all Trustees. The interest from the investment has been agreed to fund three Young Investigators Oral Prizes at the Annual Scientific Meeting. The winners will be given the opportunity of presenting their abstract at one of the following years' meetings of the High Blood Pressure Research Council of Australia, the American Heart Association Council for Hypertension, or the Italian Hypertension Society. The investment will provide up to £1,500, £1,000 and £500 respectively towards travel and subsistence.

ethical
investment policy
adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s) **Ian Wilkinson**

Position (e.g. Sec, Chair, etc.) **President**

Date

10 Sep 2024

BRITISH AND IRISH HYPERTENSION SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BRITISH AND IRISH HYPERTENSION SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr L Faconti
Professor T McCormack
Professor I Wilkinson
Dr J Sheppard
Dr P Swift
Dr P Lewis
Mr S Olden
Dr Pankaj Gupta
Dr Sinead McDonagh
Professor P Chowienczyk

(Appointed 19 September
2023)

Charity number

287635

Principal address

c/o In Conference Limited
Unit 1 Q Court
3 Quality Street
Edinburgh
Scotland
EH4 5BP

Independent examiner

HJS (Reading) Limited
3 Richfield Place
Richfield Avenue
Reading
Berkshire
RG1 8EQ

BRITISH AND IRISH HYPERTENSION SOCIETY

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BRITISH AND IRISH HYPERTENSION SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH AND IRISH HYPERTENSION SOCIETY

I report to the trustees on my examination of the financial statements of British and Irish Hypertension Society (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

HJS (Reading) Ltd

HJS (Reading) Limited
3 Richfield Place
Richfield Avenue
Reading
Berkshire
RG1 8EQ

Dated: *9/10/24*

BRITISH AND IRISH HYPERTENSION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	18	1,421
<u>Charitable activities</u>			
Conference and meetings		46,950	39,570
Membership fees		17,123	12,921
ASM Social programme		3,825	3,587
OMRON licensing agreement		17,000	17,000
ASM Exhibition and sponsorship		33,250	23,700
Derivative device applications		-	10,000
Investments	4	17,198	16,921
Total income		135,364	125,120
Expenditure on:			
Charitable activities	5	157,295	148,818
Total expenditure		157,295	148,818
Net gains/(losses) on investments	10	51,313	(74,110)
Net income/(expenditure) and movement in funds		29,382	(97,808)
Reconciliation of funds:			
Fund balances at 1 January 2023		691,172	788,980
Fund balances at 31 December 2023		720,554	691,172

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRITISH AND IRISH HYPERTENSION SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets			-		-
Current assets					
Debtors	12	21,779		50,633	
Investments	13	634,829		602,730	
Cash at bank and in hand		112,771		54,221	
		<u>769,379</u>		<u>707,584</u>	
Creditors: amounts falling due within one year	14	<u>(48,825)</u>		<u>(16,412)</u>	
Net current assets			<u>720,554</u>		<u>691,172</u>
Income funds					
Unrestricted funds			<u>720,554</u>		<u>691,172</u>
			<u>720,554</u>		<u>691,172</u>

The accounts were approved by the Trustees on

10/3/2024

Dr L Faconti
Trustee



BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

British and Irish Hypertension Society is a registered charity further details can be found at www.bhsoc.org.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on the accruals basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	18	421
Stanley Pearl essay fund	-	1,000
	<u>18</u>	<u>1,421</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Dividends and interest receivable	<u>17,198</u>	<u>16,921</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Conferences and information services £	Support costs £	Total 2023 £	Total 2022 £
Charitable activities	88,488	-	88,488	88,106
Dr Grayson Fund	151	-	151	150
	<u>88,639</u>	<u>-</u>	<u>88,639</u>	<u>88,256</u>
Share of support costs (see note 6)	-	68,656	68,656	60,562
	<u>88,639</u>	<u>68,656</u>	<u>157,295</u>	<u>148,818</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Support costs allocated to activities

	2023 £	2022 £
Admin costs	66,245	61,689
Finance costs	1,440	1,182
Exchange rate differences (support)	971	(2,309)
	<u>68,656</u>	<u>60,562</u>
Analysed between:		
Charitable activities	<u>68,656</u>	<u>60,562</u>

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,500</u>	<u>1,500</u>

8 Trustees

None of the trustees or committee members (or any persons connected with them) received any remuneration during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	2023 £	2022 £
Unrealised gain/(loss) on COIF account	<u>51,313</u>	<u>(74,110)</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	808	4,358
Other debtors	18,552	38,138
Prepayments and accrued income	2,419	8,137
	<u>21,779</u>	<u>50,633</u>

13 Current asset investments

	2023 £	2022 £
Unlisted investments	<u>634,829</u>	<u>602,730</u>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	5,000	5,000
Trade creditors		17,308	7,077
Accruals		26,517	4,335
		<u>48,825</u>	<u>16,412</u>

15 Deferred income

	2023 £	2022 £
Arising from Stanley Pearl essay fund	<u>5,000</u>	<u>5,000</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>5,000</u>	<u>5,000</u>
Movements in the year:		
Deferred income at 1 January 2023	5,000	-
Resources deferred in the year	-	5,000
Deferred income at 31 December 2023	<u>5,000</u>	<u>5,000</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	691,172	135,364	(157,295)	51,313	720,554
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	788,980	125,120	(148,818)	(74,110)	691,172
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

During the year the society reimbursed travel expenses amounting to £1,912 (2022 £821). The number of trustees and committee members involved was 6 (2022 5).

BRITISH AND IRISH HYPERTENSION SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BRITISH AND IRISH HYPERTENSION SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr L Faconti
Professor T McCormack
Professor I Wilkinson
Dr J Sheppard
Dr P Swift
Dr P Lewis
Mr S Olden
Dr Pankaj Gupta
Dr Sinead McDonagh
Professor P Chowienczyk

(Appointed 19 September
2023)

Charity number

287635

Principal address

c/o In Conference Limited
Unit 1 Q Court
3 Quality Street
Edinburgh
Scotland
EH4 5BP

Independent examiner

HJS (Reading) Limited
3 Richfield Place
Richfield Avenue
Reading
Berkshire
RG1 8EQ

BRITISH AND IRISH HYPERTENSION SOCIETY

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Statement of financial activities	2
Balance sheet	3
Notes to the financial statements	4 - 10

BRITISH AND IRISH HYPERTENSION SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH AND IRISH HYPERTENSION SOCIETY

I report to the trustees on my examination of the financial statements of British and Irish Hypertension Society (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

HJS (Reading) Ltd

HJS (Reading) Limited
3 Richfield Place
Richfield Avenue
Reading
Berkshire
RG1 8EQ

Dated: *9/10/24*

BRITISH AND IRISH HYPERTENSION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	18	1,421
<u>Charitable activities</u>			
Conference and meetings		46,950	39,570
Membership fees		17,123	12,921
ASM Social programme		3,825	3,587
OMRON licensing agreement		17,000	17,000
ASM Exhibition and sponsorship		33,250	23,700
Derivative device applications		-	10,000
Investments	4	17,198	16,921
Total income		135,364	125,120
Expenditure on:			
Charitable activities	5	157,295	148,818
Total expenditure		157,295	148,818
Net gains/(losses) on investments	10	51,313	(74,110)
Net income/(expenditure) and movement in funds		29,382	(97,808)
Reconciliation of funds:			
Fund balances at 1 January 2023		691,172	788,980
Fund balances at 31 December 2023		720,554	691,172

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRITISH AND IRISH HYPERTENSION SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets			-		-
Current assets					
Debtors	12	21,779		50,633	
Investments	13	634,829		602,730	
Cash at bank and in hand		112,771		54,221	
		<u>769,379</u>		<u>707,584</u>	
Creditors: amounts falling due within one year	14	<u>(48,825)</u>		<u>(16,412)</u>	
Net current assets			<u>720,554</u>		<u>691,172</u>
Income funds					
Unrestricted funds			<u>720,554</u>		<u>691,172</u>
			<u>720,554</u>		<u>691,172</u>

The accounts were approved by the Trustees on

10/3/2024

Dr L Faconti
Trustee



BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

British and Irish Hypertension Society is a registered charity further details can be found at www.bhsoc.org.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on the accruals basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	18	421
Stanley Pearl essay fund	-	1,000
	<u>18</u>	<u>1,421</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Dividends and interest receivable	<u>17,198</u>	<u>16,921</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Conferences and information services £	Support costs £	Total 2023 £	Total 2022 £
Charitable activities	88,488	-	88,488	88,106
Dr Grayson Fund	151	-	151	150
	<u>88,639</u>	<u>-</u>	<u>88,639</u>	<u>88,256</u>
Share of support costs (see note 6)	-	68,656	68,656	60,562
	<u>88,639</u>	<u>68,656</u>	<u>157,295</u>	<u>148,818</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Support costs allocated to activities

	2023 £	2022 £
Admin costs	66,245	61,689
Finance costs	1,440	1,182
Exchange rate differences (support)	971	(2,309)
	<u>68,656</u>	<u>60,562</u>
Analysed between:		
Charitable activities	<u>68,656</u>	<u>60,562</u>

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,500</u>	<u>1,500</u>

8 Trustees

None of the trustees or committee members (or any persons connected with them) received any remuneration during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	2023 £	2022 £
Unrealised gain/(loss) on COIF account	<u>51,313</u>	<u>(74,110)</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	808	4,358
Other debtors	18,552	38,138
Prepayments and accrued income	2,419	8,137
	<u>21,779</u>	<u>50,633</u>

13 Current asset investments

	2023 £	2022 £
Unlisted investments	<u>634,829</u>	<u>602,730</u>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	5,000	5,000
Trade creditors		17,308	7,077
Accruals		26,517	4,335
		<u>48,825</u>	<u>16,412</u>

15 Deferred income

	2023 £	2022 £
Arising from Stanley Pearl essay fund	<u>5,000</u>	<u>5,000</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>5,000</u>	<u>5,000</u>
Movements in the year:		
Deferred income at 1 January 2023	5,000	-
Resources deferred in the year	-	5,000
Deferred income at 31 December 2023	<u>5,000</u>	<u>5,000</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
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	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
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17 Related party transactions

During the year the society reimbursed travel expenses amounting to £1,912 (2022 £821). The number of trustees and committee members involved was 6 (2022 5).