

Trustees' Annual Report for the period

Period start date
From 01 01 2024 To 31 12 2024
Period end date

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	Ian Wilkinson	President	19.09.2023 – 31.12.2024	
2	Phil Chowienczyk	Vice President	19.09.2023 – 31.12.2024	
3	James Sheppard	Secretary	14.09.2021 – 31.12.2024	
4	Luca Faconti	Treasurer	13.09.2022 – 31.12.2024	
5	Sinead McDonagh	Young Investigator Representative	13.09.2022 – 09.09.2024	
6	Ryan McNally	Young Investigator Representative	09.09.2024 – 31.12.2024	
7	Pauline Swift	Ordinary Member	14.09.2021 – 09.09.2024	
8	Helen Warren	Ordinary Member	09.09.2024 – 31.12.2024	
9	Philip Lewis	Ordinary Member	14.09.2021 – 09.09.2024	
10	Manish Saxena	Ordinary Member	09.09.2024 – 31.12.2024	
11	Pankaj Gupta	Ordinary Member	13.09.2022 – 31.12.2024	
12	Sam Olden	Ordinary Member	13.09.2022 – 31.12.2024	

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) Limited – part of 'Fortus'	3 Richfield Place, Richfield Avenue, Reading, Berks, RG1 8EY.

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

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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 which primarily takes place in September, 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 332. 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 9 persons (Trustees), led by the President and Vice President. Four Standing Committees and two special interest Groups, and one communication panel 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

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

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

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.).

The Society exists to advance medical and scientific knowledge in the field of hypertension, to promote the prevention, detection and treatment of high blood pressure, and to improve public health outcomes. Activities during 2024 focused on supporting research, education, and dissemination of best practice, as well as developing the Society's long-term strategy and governance.

Progress into 2025

The Society has continued to strengthen its role as the leading authority on hypertension, broadening its remit to encompass prevention of related illnesses such as cardiovascular disease, kidney disease, dementia, diabetes and obesity. A member survey in September 2024 confirmed overwhelming support for a greater focus on prevention as well as treatment, with members calling for more public-facing activity and closer collaboration with Blood Pressure UK (BPUK).

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

Governance and Strategic Planning

During 2024, Trustees defined a clear vision and purpose for the Society, following consultation with members and stakeholders. Strategic priorities were established across education, research, accreditation, policy and public engagement.

Progress into 2025

A restructure and governance proposal was presented at the April 2025 Board meeting and endorsed in principle. Membership webinars have been held to prepare for the September 2025 AGM vote on the proposal. Trusteeship training and role reviews have been initiated. Committee Terms of Reference are being refined, with the Guidelines Committee transitioning to a **Policy and Guidelines Committee** to ensure implementation of guidance, and the BP Committee broadening its scope to cover new technologies and validation.

Operations and Transition

The Society operated throughout 2024 with support from In Conference. Following member feedback and trustee review, it was agreed to transition to an in-house operational team to provide greater accountability, continuity and responsiveness. Preparatory work included a detailed needs assessment and transition planning.

Progress into 2025

The operational handover from In Conference was completed in May 2025. A new BIHS "virtual office" has been established, with Standard Operating Procedures, Microsoft 365 and SharePoint systems in place. A new website and membership CRM were launched in May, incorporating registration, abstract submission and exhibition management. Finance and administration have been transitioned in-house, although finalisation of banking mandates is ongoing.

Policy and Advocacy

In 2024, the Society engaged in key policy initiatives, contributing expert evidence to national consultations, including the NHS 10-Year Plan and the Men's Health Strategy. Work also began to strengthen external visibility and policy influence.

Progress into 2025

The Society has since submitted responses to NHS reform proposals and registered as a stakeholder in the NICE Quality Standard on Obesity. A structured public affairs plan is under development with external expertise. The Society's strategy now explicitly positions BIHS as the **ultimate authority on blood pressure and prevention**, shaping both guidelines and policy, and ensuring that standards are implemented in practice.

Education and Research

Throughout 2024, the Society's committees advanced guideline development and supported collaborative research, including exploration of a national hypertension registry. Early discussions were also held on creating a Summer School to build capacity in future leaders.

Progress into 2025

The Research Committee launched a Delphi project with the British Heart Foundation to set research priorities, with the first survey round completed. The Committee continues to explore collaboration with the RaDaR platform to establish a national hypertension registry, supported by charitable and legacy funding. The Education Committee has been reviewed, with renewed emphasis on digitisation of content, webinars, and CPD accreditation. The Foundation for Circulatory Health agreed funding for the **Emerging Hypertension Leaders Summer School**, launching in Cambridge in 2025 with reserved places for participants from lower-income countries.

Sponsorship and Partnerships

In 2024, the Society launched its new corporate sponsorship programme, *Prevention Partners*, designed to provide sustainable year-round engagement with industry and technology partners. Early discussions were held with several companies.

Progress into 2025

By May 2025, AstraZeneca and Recor had confirmed sponsorship, with further partners in discussion. A multi-year grant agreement is under discussion to support specific educational activities. Sponsorship for the 2025 Annual Scientific Meeting already exceeds 2024 levels. Formal affiliation agreements with the UK Kidney Association and British Cardiovascular Society have been launched, further embedding BIHS within the broader cardiovascular and prevention landscape.

Public Engagement and Campaigns

In 2024, the Society began developing public-facing awareness campaigns, with initial concepts tested with industry partners. Feedback from members confirmed a strong appetite for BIHS to play a greater public role alongside BPUK.

Progress into 2025

Campaign activity has since expanded, including blood pressure testing events with Arsenal Women's Football Club in April 2025, podcasts released during May Measure Month, and alignment with BPUK for joint outreach. The Society is exploring new models of care, aiming to involve a wider range of health professionals and community providers who deliver blood pressure checks, so they can benefit from BIHS knowledge and expertise. All standing committees now carry a responsibility for communication, following the decision to bring the Communications function in-house.

Plans for the Future

The Trustees are committed to ensuring that BIHS remains a relevant and authoritative society with a clear focus on both treatment and prevention. Priorities for 2025 include:

- Finalising the restructure and governance review, with membership approval at the September AGM.
- Consolidating the website and CRM as the operational backbone of the Society.
- Delivering the inaugural Summer School and expanding CPD-accredited education.
- Strengthening policy influence through the Policy and Guidelines Committee.
- Expanding the Prevention Partners programme and external affiliations.
- Raising public awareness through joint campaigns with BPUK and partnerships.
- Supporting new models of care by extending BIHS expertise to a broader health workforce engaged in blood pressure measurement and prevention.

Section D**Achievements and performance****Section E****Financial review****Brief statement of the charity's policy on reserves**

The accounts of the Society are in good order. The Trustees present aim is to maintain reserves at four times the annual direct charitable expenditure to guarantee sustainable charitable activities in the event of unfavourable financial circumstances and in particular loss of income from industrial partners. The Trustees are due to revisit the policy in the coming months in light of the current transition that is underway.

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 ethical investment policy adopted.

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 with CCLA. The Trustees are conscious of the need to maximise returns whilst having regards to ethical considerations and intend to revisit the investment policy in the coming months.

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

28 Sep 2025

Charity registration number 287635 (England and Wales)

BRITISH AND IRISH HYPERTENSION SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BRITISH AND IRISH HYPERTENSION SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr L Faconti	
Professor I Wilkinson	
Dr J Sheppard	
Mr S Olden	
Dr Pankaj Gupta	
Professor P Chowienczyk	
Dr R McNally	(Appointed 10 September 2024)
Dr Helen Warren	(Appointed 10 September 2024)
Dr Manish Saxena	(Appointed 10 September 2024)

Charity number (England and Wales)

287635

Principal address

c/o In Conference Limited
Unit 2
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 2024.

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.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



Mark Rogers FCCA

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

Dated:

27/10/25

BRITISH AND IRISH HYPERTENSION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	-	-	-	18	-	18
Charitable activities	4	154,468	60,000	214,468	118,148	-	118,148
Investments	5	17,610	-	17,610	17,198	-	17,198
Total income		172,078	60,000	232,078	135,364	-	135,364
Expenditure on:							
Charitable activities	6	211,730	12,436	224,166	157,295	-	157,295
Total expenditure		211,730	12,436	224,166	157,295	-	157,295
Net gains/(losses) on investments	11	15,744	-	15,744	51,313	-	51,313
Net income/(expenditure) and movement in funds		(23,908)	47,564	23,656	29,382	-	29,382
Reconciliation of funds:							
Fund balances at 1 January 2024		720,554	5,000	725,554	691,172	5,000	696,172
Fund balances at 31 December 2024		696,646	52,564	749,210	720,554	5,000	725,554

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets			-		-
Current assets					
Debtors	13	21,120		21,779	
Investments	14	651,444		634,829	
Cash at bank and in hand		130,367		112,771	
		<u>802,931</u>		<u>769,379</u>	
Creditors: amounts falling due within one year	15	<u>(53,721)</u>		<u>(43,825)</u>	
Net current assets			<u>749,210</u>		<u>725,554</u>
Income funds					
Restricted funds	17		52,564		5,000
Unrestricted funds			696,646		720,554
			<u>749,210</u>		<u>725,554</u>

The accounts were approved by the Trustees on 29/9/2025

Luca Faconti

Dr L Faconti
Trustee

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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" 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)". 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 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.

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.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

Charity registration number 287635 (England and Wales)

BRITISH AND IRISH HYPERTENSION SOCIETY
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BRITISH AND IRISH HYPERTENSION SOCIETY

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Current assets					
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Net current assets			<u>749,210</u>		<u>725,554</u>
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Luca Faconti

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Dr L Faconti
Trustee

BRITISH AND IRISH HYPERTENSION SOCIETY

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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.

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.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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