

Charity registration number 515768 (England and Wales)

LIVERPOOL SOCIETY OF ANAESTHETISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

LIVERPOOL SOCIETY OF ANAESTHETISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr P Mullen	
	Dr M P Stott	
	Mr M Bridge	(Appointed 1 May 2025)
	Dr C Brearton	(Appointed 17 June 2024)
	Dr N Robin	(Appointed 1 May 2024)
Charity number (England and Wales)	515768	
Principal address	Department of Anaesthesia	
	Aintree University Hospital	
	Lower Lane	
	Liverpool	
	L9 7AL	
Independent examiner	Sam Rogoff & Co Ltd	
	3rd Floor	
	Great Titchfield House	
	14-18 Great Titchfield Street	
	London	
	W1W 8BD	

LIVERPOOL SOCIETY OF ANAESTHETISTS

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LIVERPOOL SOCIETY OF ANAESTHETISTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply 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)".

Objectives and activities

The objects of the Charity shall be to promote education, research and the advancement of knowledge for medical and veterinary anaesthetists in Merseyside and its environs.

1. Arrange lectures on developing aspects of Anaesthesia, including Intensive Care Medicine, Pain Medicine, and any related topics.
2. Provide a forum for members and other invited lecturers to discuss their work in the science and practice of Anaesthesia and disseminate the useful results thereof.
3. Award prizes to encourage anaesthetists in training and specialty doctors to conduct Research (and Quality Improvement) in the field of Anaesthesia. This includes the trainees' prize and the John Utting travelling scholarship.
4. Provide a leadership fellow role for a post fellowship trainee for a period of 24 months, by application and interview.

The Charity is registered under number 515768, and is located at the following address:
Department of Anaesthesia
Aintree University Hospital
Lower Lane
Liverpool
L9 7AL

Further information can be found at www.lsoa.org.uk

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the past year, we have delivered a comprehensive programme of educational activity, including multiple all-day CPD meetings—*Airway Horizons* (May 2024), *Leading the Way* (October 2024), and *Trauma Extremes* (March 2025)—as well as an evening cardiology meeting in January 2025. These events have been complemented by the Jackson Rees Trainees Prize and trainee poster presentations at each all-day meeting. This programme has been achieved through a strategic move to full-day meetings, the adoption of a hybrid format to accommodate growing demand, and the support of an event management company (EMD), recognising the significant planning required to deliver meetings of this scale. Attendance has continued to grow, with over 100 delegates attending in person at each event and more than 30 joining online, supported by a newly developed website with improved functionality. These initiatives have been driven by consistently positive feedback for both the all-day meeting format and The Spine as a venue, regular requests for online participation, and a desire to preserve the social value of evening meetings while acknowledging their considerable cost.

Financial review

During the year the Charity received donations of £34,819 to aid the Charity in fulfilling its objectives. The Charity used those funds to host a number of clinical and scientific lectures relevant to the field of anaesthesia, small symposia themed to a particular area of anaesthetic practice, and a competition for trainee anaesthetist to encourage research in the field of anaesthesia. The Charity spent £52,978 in respect of those activities as well as support costs. The Charity also received bank interest of £491 in the period. The resulting deficit for the year was therefore £17,669. This deficit was supported by reserves of the Charity.

LIVERPOOL SOCIETY OF ANAESTHETISTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Dr P Mullen

Dr M P Stott

Mr M Bridge

(Appointed 1 May 2025)

Dr C Brearton

(Appointed 17 June 2024)

Dr N Robin

(Appointed 1 May 2024)

Recruitment and appointment of trustees

As set out in the Constitution, and needs to be agreed by the Committee.

The Trustees' report was approved by the Board of Trustees.



■ CBC30000-C578-D293-9D5D-08DE64E58829 ■

Mr M Bridge

Trustee

Date: 05/02/2026

■ CBC30000-C578-D293-9D5D-08DE64E58829 ■

LIVERPOOL SOCIETY OF ANAESTHETISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVERPOOL SOCIETY OF ANAESTHETISTS

I report to the Trustees on my examination of the financial statements of Liverpool Society of Anaesthetists (the charity) for the year ended 5 April 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement

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.



Emily Brown
Sam Rogoff & Co Ltd
3rd Floor
Great Titchfield House
14-18 Great Titchfield Street
London
W1W 8BD
Date:05/02/2026.....

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LIVERPOOL SOCIETY OF ANAESTHETISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	34,819	23,118
Investments	4	491	335
		<u> </u>	<u> </u>
Total income		35,310	23,453
Expenditure on:			
Charitable activities	5	56,189	23,060
		<u> </u>	<u> </u>
Total expenditure		56,189	23,060
		<u> </u>	<u> </u>
Net income/(expenditure) and movement in funds		(20,879)	393
Reconciliation of funds:			
Fund balances at 6 April 2024		57,456	57,063
		<u> </u>	<u> </u>
Fund balances at 5 April 2025		36,577	57,456
		<u> </u>	<u> </u>

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

LIVERPOOL SOCIETY OF ANAESTHETISTS

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		39,787		57,456	
Creditors: amounts falling due within one year	11	<u>(3,210)</u>		<u>-</u>	
Net current assets			<u>36,577</u>		<u>57,456</u>
The funds of the charity					
Unrestricted funds	12		<u>36,577</u>		<u>57,456</u>
			<u>36,577</u>		<u>57,456</u>

The financial statements were approved by the Trustees on 05/02/2026

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■ CBC30000-C578-D293-9D6F-08DE64E58829 ■

Mr M Bridge
Trustee

LIVERPOOL SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Liverpool Society of Anaesthetists is an unincorporated charity.

1.1 Basis of preparation

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.

LIVERPOOL SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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.

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.

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.

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.

LIVERPOOL SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	34,819	23,118

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	491	335

5 Expenditure on charitable activities

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Direct costs		
Hosting events	52,615	22,828
Share of support and governance costs (see note 6)		
Support	3,574	232
	56,189	23,060
Analysis by fund		
Unrestricted funds	56,189	23,060

6 Support costs allocated to activities

	2025 £	2024 £
Legal & Professional	106	88
Subscriptions	258	144
Accountancy fees	1,050	-
Independent Examination fees	2,160	-
	3,574	232
Analysed between:		
Unrestricted Funds	3,574	232

LIVERPOOL SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

7 Net movement in funds

	2025 £	2024 £
--	-----------	-----------

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,160	-
	<u>2,160</u>	<u>-</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<u>-</u>	<u>-</u>

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

10 Taxation

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

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2,160	-
Accruals and deferred income	1,050	-
	<u>3,210</u>	<u>-</u>

12 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 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	57,456	35,310	(56,189)	36,577
	<u>57,456</u>	<u>35,310</u>	<u>(56,189)</u>	<u>36,577</u>

LIVERPOOL SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

12 Unrestricted funds (Continued)

Previous year:	At 6 April 2023	Incoming resources	Resources expended	At 5 April 2024
	£	£	£	£
General funds	57,063	23,453	(23,060)	57,456
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

The only transactions with related parties relate to the receipt of membership fees.

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