ENT Scotland

Scotland · Charity number SC008103

Details

Status	Active
Legal form	Unincorporated association
Registered	1972-02-15
Register	View on the OSCR register

Contact

Address	c/o Geoghegans 6 St Colme Street Edinburgh EH3 6AD

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of health'

What the charity does: The study and advancement of Otology, Laryngology and allied branches of medical science, by the reading of papers, the exhibition of cases, specimens, etc., and the discussion of these, and of subjects pertinent to the speciality.

Beneficiaries: 'People with disabilities or health problems','No specific group, or for the benefit of the community'

Objectives: The study and advancement of Otology, Laryngology and allied branches of medical science, by the reading of papers, the exhibition of cases, specimens, etc., and the discussion of these, and of subjects pertinent to the speciality.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£28,142	£26,152	-	0
2024-09-30	£19,750	£29,737	-	1
2023-09-30	£22,877	£38,777	-	1
2022-09-30	£29,014	£35,567	-	1
2021-09-30	£8,911	£8,892	-	0

Accounts

ENT SCOTLAND

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 30 September 2025

Charity number: SC008103

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CHARITY INFORMATION

Trustees/Council Members:	Angus Cain (Chair) Catriona Douglas (West of Scotland Representative) Kerry Haddow (East of Scotland Representative) Simon MacKean (Education Convenor) (appointed May 2025) Jaiganesh Manickavasagam (Assistant Treasurer/Secretary) Kerrie McAllister (West of Scotland Representative) Louise McMurran (Treasurer) Patrick Spielmann (Education Convenor) (resigned May 2025) Hitesh Tailor (Webmaster) Peter Wardrop (President)
Principal Office:	6 St Colme Street Edinburgh, EH3 6AD
Solicitors:	Wright, Johnston & Mackenzie LLP 302 St Vincent Street Glasgow, G2 5RZ
Independent Examiner:	Emma Marshall, CA MHA 6 St Colme Street Edinburgh, EH3 6AD
Bankers:	The Co-operative Bank PO Box 250, Delf House Skelmersdale, WN8 6WT
Investment Managers:	Rathbones George House, 50 George Square Glasgow, G2 1EH
Charity Number:	SC008103

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TRUSTEES' REPORT

The Trustees have pleasure in presenting their report and financial statements for the year ended 30 September 2025.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The aims of the charity are to foster the continuing medical education in Otology, Rhinology and Laryngology of the members and their trainees by holding meetings for the presentation of clinical research as well as demonstration of advances to the specialty.

In addition, the charity supports applications to the Guthrie Fund from both consultant and trainee members for financial support for short periods of training in centres of excellence. The charity also acts as an advisory body on otorhinolaryngological matters to other organisations.

ACHIEVEMENTS AND PERFORMANCE

ENT Scotland continues to play a significant role in promoting and supporting the specialty of ENT within Scotland and further afield. The key events in the society's calendar are the Winter and Summer meetings. These are always very well attended and offer an opportunity for all members to meet and share clinical and academic experiences.

This year's winter meeting was held on 8 November 2024 at the Stirling Court Hotel with 72 delegates.

The keynote Guthrie Lecture was delivered by Mr Haythan Kubba who is a consultant in Children's ENT in Glasgow's Royal Hospital for Children. It was entitled "Children's ENT - A Work in Progress."

Winter meeting agenda

09.30-9.45	REGISTRATION
09.45-10.00	Inauguration of new President
10.00-10.30	Ultrasound guided Biopsy in ENT Mr Ross Bannon
10.30-11.00	SERN Update
11.00-11.30	AI in Otology – Preliminary Results Mr Arun Iyer, Consultant ENT Surgeon Prof Joemon Jose, University of Glasgow
11.30-12.00	COFFEE
12.00-13.00	Guthrie Lecture: Children's ENT – A Work in Progress My Hayathan Kubba, Royal Hospital for Children, President BAPO
13.00-14.00	LUNCH
14.00-15.15	Trainee Papers
15.15-15.45	COFFEE
15.35-15.45	Presentation of Prizes
15.45-16.15	Business Meeting and Close

Summer meeting agenda

The Summer 2025 meeting was held on the 8 and 10 of May 2025 at DoubleTree by Hilton Queensferry, with 93 delegates.

8 May 2025

09.30-10.00	REGISTRATION
10.00-10.30	The future of otology and implantation – an Amercian perspective Prof Matthew Carlson, Consultant Otologist and Skull base Surgeon, Mayo Clinic, Rochester, USA
10.30-11.00	Changes in Paediatric ENT Michelle Wyatt, Consultant Paediatric Otolaryngologist, Great Ormand Street Hospital; Honorary Associate Professor, University College London; President of the Section of Laryngology and Rhinology of the Royal Society of Medicine
11.00-11.30	The development of a 360 degree skull base service Neil Donnelly, Consultant Otologist and Skill base Surgeon, Cambridge University Hospitals
11.30-12.00	COFFEE
12.00-12.30	The Ethics of Innovation Mike Rutter, Director of Clinical Research, Professor of Paediatric Otolaryngology, University of Cincinnati, USA
12.30-13.00	The impact of abnormal intracranial and extracranial venous outflow on the development of ENT pathology Patrick Axon, Consultant Otologist and Skull base Surgeon, Cambridge University Hospitals
13.00-14.00	LUNCH
14.30-15.00	Being on the Receiving End Lubna Hadoura, ENT Consultant, NHS Fife
15.00-15.30	Glasgow Success rate with endoscopic tympanoplasty in children Astrid Koenig, Honorary Senior Medical Lecturer, RHC, Glasgow
15.30-16.00	COFFEE
16.30-17.00	Into the Unknown Mohd Afiq Mohd Slim, Consultant, Forth Valley Hospital
19.00	DRINKS, DINNER AND CEILIDH

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summer meeting agenda (continued)

9 May 2025

09.00-9.30	REGISTRATION
09.30-11.00	Trainee papers
11.00-11.30	COFFEE
11.30-12.00	Economic and Ecological Benefits of electronic patient information Jane Foo, ST4, NHS Tayside
12.00-12.30	Business meeting
12.30-1.30	LUNCH
13.30-14.30	SERN Update
14.30-14.45	Prizes and CLOSE

Guthrie Fund
A number of grants were awarded from the Guthrie fund this year after consideration by the council. These included:

Michael Hopkins	£1,000	Paediatric Airway Fellowship in Melbourne
Christopher Thompson	£1,000	Paediatric Airway Fellowship in Cincinnati

The society also continues to fully support the programme of Scottish Trainee study days held in Perth and Supports the Trainees National Audit meeting held via Videoconference, although financial commitments to this are minimal.

From the medical student perspective, the society sponsors their attendance when presenting papers or posters

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary
The society continues to be very prominent in the activities of ENT surgery across Scotland. It provides a forum for education, training and support for trainees, consultants, non-consultant grades and undergraduates who have an interest in pursuing ENT as a career. We as a society strive to foster this interest in the specialty amongst our students and trainees.

Financially we remain secure with the balance of our assets and liabilities in good order although we continue to have financial challenges due to changes in the markets.

FINANCIAL REVIEW

The results for the year are set out in the Statement of Financial Activities on page 8 and show income of £28,142 (2024: £19,750) and expenditure of £26,152 (2024: £29,737). The financial statements show net income in the year of £9,772 (2024: £14,073) including investment gains over the twelve months of £7,782 (2024: £24,060).

Reserves policy
At 30 September 2025, the charity has total reserves at £212,199 (2024: £202,427) comprising unrestricted reserves of £9,580 (2024: £3,512) and endowment reserves of £202,619 (2024: £198,915).

The Trustees continue to review their reserves policy as they feel more funds could be spent on core activities while at the same time realising the need to retain a sound financial base to meet future funding requirements. At the year end the unrestricted "free" reserves are £9,580 (2024: £3,512). Trustees acknowledge the need to ensure income generated at the bi-annual events is sufficient to cover costs.

Investment policy
The charity's investment portfolio is currently held by Rathbones on an execution only basis. The Trustees are responsible for managing the portfolio and aim to have a balanced return of both capital and interest. The Trustees note that the investments increased by £4,020 (2024: £8,406) in value over the 12 months, which included additions of £190,638, disposals of £194,400, and gains on revaluation of £7,782.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution
The charity is an unincorporated association. The original constitution of the charity was drawn up in 1910 and has been revised and enlarged on a number of subsequent occasions, the last of which was in 2014.

Organisation
The Trustees who served throughout the year and up to the date of this report are set out on page 1. When new Trustees are appointed, they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role and responsibilities of trustees under charity law. Nominees are sought from existing Trustees and decisions are made as a group as to whether candidates are considered suitable.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

Angus Cain

Angus Cain **20 January 2026**
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ENT SCOTLAND

I report on the financial statements of the charity for the year ended 30 September 2025 which are set out on pages 8 to 15.

Respective responsibilities of trustees and independent examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement
In the course of my examination, no matter has come to my attention other than those disclosed below:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

The matter that has come to my attention is:

- the charity made a loss on its annual meetings, which has resulted in a deficit on unrestricted funds (see going concern note on page 9 for future details).

Emma Marshall

Emma Marshall CA **20 January 2026**

MHA
6 St Colme Street
Edinburgh
EH3 6AD

ENT SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2025

	Notes	Unrestricted	Endowment	2025	2024
		£	£	£	£
Income from:					
Donations	2	1,290	-	1,290	1,880
Charitable activities	3	13,536	-	13,536	14,187
Other trading activities	4	13,300	-	13,300	3,650
Investments	5	-	16	16	33
Total income		28,126	16	28,142	19,750
Expenditure on:					
Raising funds	6	-	1,694	1,694	1,700
Charitable activities	7	22,058	2,400	24,458	28,037
Total expenditure		22,058	4,094	26,152	29,737
Net income/(expenditure) before gains on investments		6,068	(4,078)	1,990	(9,987)
Net gains on investments	9	-	7,782	7,782	24,060
Net income and net movement in funds		6,068	3,704	9,772	14,073
Fund balance at 30 September 2024	11	3,512	198,915	202,427	188,354
Fund balance at 30 September 2025	11	9,580	202,619	212,199	202,427

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BALANCE SHEET
as at 30 September 2025

	Notes	2025	2024
		£	£
Fixed assets			
Investments	9	195,055	188,952
Current assets			
Cash at bank		21,074	18,105
		21,074	18,105
Current liabilities			
Creditors	10	(3,930)	(4,630)
Net current assets		17,144	13,475
Net assets		212,199	202,427
Funds			
Unrestricted fund	11,12	9,580	3,512
Endowment fund	11,12	202,619	198,915
		212,199	202,427

These financial statements were approved and authorised for issue by the Trustees on 20 January 2026 and are signed on their behalf:

Angus Cain

Angus Cain
Chair

1 Accounting Policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied unless otherwise stated.

Basis of preparation and going concern
The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Acceptable Accounting Practice.

ENT Scotland meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Steps are being taken to ensure sufficient income is generated on meetings and events to cover costs.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and similar income, including membership subscriptions, are included in the period in which they are receivable, which is when the charity becomes entitled to the income.

Charitable income includes income from conferences, which is recognised when the charity has delivered the conference and is therefore entitled to the income, receipt is probable and the income can be measured reliably.

Income from other trading activities includes event sponsorship fees and fundraising which are recognised when the charity has delivered the event and is therefore entitled to the income.

Interest on funds held on deposit is included when receivable. Dividends are recognised once the dividends have been declared and notification has been received of the dividend due.

Expenditure
Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes costs associated with generating income from the charity through its investment portfolio. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1 Accounting Policies (Continued)

Expenditure (continued)
Donations payable are payments made to third parties in the furtherance of the charity's objectives. In the case of an unconditional grant offer, this is received once the recipient has been notified of the award. This notification gives the recipient a reasonable expectation that they will receive the grant.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and therefore include the cost of independent examination. Other support costs relate to the administrative costs of running the charity.

Fixed asset investments
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Debtors
Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt.

Cash at bank
Cash at bank includes cash and highly liquid short term investments with a maturity of three months or less from the date of acquisition of the deposit or similar account.

Creditors
Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally measured at their settlement amount.

Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

1 **Accounting Policies (Continued)**

Funds
Unrestricted funds are those that can be used in accordance with the objectives of the charity at the discretion of the trustees. The charity also has a permanent endowment fund and any capital gains and losses arising on investments from part of the fund. Increase generated from the portfolio is used to fund prizes and grants.

2 **Donations**	Unrestricted 2025 £	Unrestricted 2024 £
Subscription fees	1,290	1,880

3 **Income from charitable activities**	Unrestricted 2025 £	Unrestricted 2024 £
Delegate event income	13,536	14,187

4 **Income from other trading activities**	Unrestricted 2025 £	Unrestricted 2024 £
Sponsorship	13,300	3,650

5 **Investment income**	Endowment 2025 £	Endowment 2024 £
Dividends	16	33

6 **Cost of raising funds**	Endowment 2025 £	Endowment 2024 £
Investment manager's fees	1,694	1,700

7 Charitable expenditure

	Unrestricted £	Endowment £	Total 2025 £	Total 2024 £
Meeting expenses	16,382	-	16,382	18,590
Prizes	-	400	400	200
Grants and donations	-	2,000	2,000	4,200
Support costs (see below)	5,676	-	5,676	5,047
	22,058	2,400	24,458	28,037

Charitable expenditure comprises £22,058 (2024: £23,637) of unrestricted expenditure and £2,400 (2024: £4,400) of endowment expenditure.

Support costs

	2025 £	2024 £
Secretarial fees	3,292	2,560
Governance costs - Independent examiner's fee	2,208	2,086
Sundry expenses	176	401
	5,676	5,047

8 Wages and salaries

The charity has no employees. No Trustee received any remuneration in the current or prior year. No trustee received reimbursement of support costs in the current or prior year.

9 Investments

	2025 £	2024 £
Market value at 30 September 2024	188,295	179,889
Acquisitions at cost	190,638	-
Disposals proceeds	(194,400)	(15,654)
Gains on revaluation	7,782	24,060
Investment holdings	192,315	188,295
Cash held at broker	2,740	657
Market value at 30 September 2025	195,055	188,952
Historical cost at 30 September 2025	190,638	180,404

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NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

9 Investments (continued)

Investment in individual entities held at 30 September 2025 whose value exceeds 5% of the portfolio, are as follows:

	2025 £	2024 £
Rathbones Asset Management Core Investment Fund for Charities	192,315	-
Rathbones Greenback Dynamic Growth Portfolio	-	188,295

10 Creditors

	2025 £	2024 £
Accruals	3,930	4,630

11 Movement in Funds

	At 1 Oct 2024 £	Income £	Expenditure £	Gains/ (losses) £	Transfers	At 30 Sept 2025 £
2024/25						
Income funds:						
General unrestricted	3,512	28,126	(22,058)	-	-	9,580
Capital funds:						
Permanent endowment	198,915	16	(4,094)	7,782	-	202,619
Total Funds	202,427	28,142	(26,152)	7,782	-	212,199

Movement in Funds

	At 1 Oct 2023 £	Income £	Expenditure £	Gains/ (losses) £	Transfers	At 30 Sept 2024 £
2023/24						
Income funds:						
General unrestricted	(7,068)	19,717	(23,637)	-	14,500	3,512
Capital funds:						
Permanent endowment	195,422	33	(6,100)	24,060	(14,500)	198,915
Total Funds	188,354	19,750	(29,737)	24,060	-	202,427

The General Fund represents the unrestricted funds, which the Trustees are free to use in accordance with the charity's objects.

The Endowment Funds represents the Guthrie and Lecture funds. These funds primarily support education in the form of financing lectures and meetings, scholarship and prizes, and research schemes and projects.

12 Analysis of net assets between funds

	Unrestricted funds £	Endowment funds £	Total 2025 £
Investments	-	195,055	195,055
Net current assets	9,580	7,564	17,144
	9,580	202,619	212,199

Analysis of net assets between funds

	Unrestricted funds £	Endowment funds £	Total 2024 £
Investments	-	188,952	188,952
Net current assets	3,512	9,963	13,475
	3,512	198,915	202,427

13 Related Party Transactions

Membership, meeting and event fees of £100 was received in the year from 10 Trustees/council members (2024: £100 from 11 Trustees). Such fees are charged at the same rates available to other members. Mike Hopkins, a Trustee, was awarded fellowship awards of £1,000 from the Guthrie fund in the current year. Trustees John Curran and Hitesh Tailor were both awarded fellowship awards of £1,000 from the Guthrie fund in the prior year.