

COMPANY REGISTRATION NUMBER : 7225131

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
FOR
YEAR ENDED 30 JUNE 2020**

Charity Number : 1136067



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 OAW

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

COMPANY INFORMATION

YEAR ENDED 30 JUNE 2020

Charity Number	1136067
Company Number	7225131
Registered Office	35-43 Lincoln's Inn Fields London WC2A 3PE

THE TRUSTEES

The Trustees of the charity are also the directors of the charity.

The Trustees who served the charity during the year were as follows:

Professor Robert Kirby	President (Demitted 17/11/2019)
Mr Hassan Malik	President
Mr Zaed Hamady	Vice President
Mr John Whiting	Honorary Treasurer
Mr Michael Shackcloth	EJSO Representative
Professor Michael Douek	Meeting Secretary
Mr Riccardo Bonomi	
Professor David Jayne	(Resigned 17/11/2019)
Mr Jim Khan	
Mr Edmund Leung	
Professor Derek Manas	
Professor Richard Shaw	
Professor Jayant Vaidya	(Appointed 17/11/2019)

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 JUNE 2020**

The Trustees have pleasure in presenting their report and the unaudited financial statements for the charity for the period ended 30th June 2020.

The Trustees of the charity as shown on page 1 are also the directors of the charity.

Objectives and Activities

The Charity's objectives are:

To advance the science, practice, and art of surgical oncology for the benefit of patients with cancer; and to *promote research, training, and education in surgical oncology* for the benefit of the public, patients and the medical community, and to disseminate the useful results of that research appropriately.

The Association seeks to act as an umbrella organisation for those working in all surgical cancer specialties and cancer research. The Trustees pay due regard to the Charity Commission's guidance on public benefit when deciding what activities the Charity should undertake.

The Association takes great pride in its portfolio of awards to encourage our junior colleagues and to support their interest in the field of surgical oncology, its research and care of cancer patients. The Society continues to award:

- **Alan Edwards Memorial Prize** is awarded to the best poster presentation at the BASO Annual Meeting.
- **Ronald Raven Presentation Prize** is awarded to the best oral paper presentation at the BASO Meeting
- **BASO~ACS Presentation Prize**, formerly known as BJS Prize, is awarded to the best oral paper presentation at the BASO Annual Meeting. Due to the change of structure, the British Journal of Surgery (BJS) has discontinued to support this prize. In 2019, BASO Council agreed to sponsor this prize to ensure continuity to the BJS Paper Presentation Prize awarded at the BASO Meeting.
- **BASO Trainees (poster/oral presentation) Prize** is awarded to the best poster and oral paper presentations at the BASO Trainees Meeting. In addition, each year, BASO endorses the BASO Trainees Prizes in support of our trainee colleagues presenting papers at different surgical societies such as the Association of Surgeons in Training (ASiT), the Society for Cardiothoracic Surgery (SCTS), and the Association of Surgeons of Great Britain & Ireland (ASGBI).

To expand its commitment to all cancer-related professionals, BASO announced the following two new prizes at the 2019 BASO Annual Scientific Meeting:

- **BASO Audit/QIP Prize** to support and encourage trainees, those involved with audit and quality improvement with a view of improving care to patients, in particular, cancer patients.
- **BASO Multidisciplinary Prize** to recognise the work done by our Non-Medical Professional colleagues in supporting cancer patients. This unique award is designed to highlight any research, audit, quality improvement, health service provision/development, cancer patient pathway study, cancer survivorship study.

BASO ~ THE ASSOCIATION FOR CANCER SURGERY COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2020

BASO Grants

BASO Raven Travelling Fellowship - (formerly known as Ronald Raven Travelling Fellowship) was endowed in 1993 by the Ronald Raven Trustees in memory of the Founder of the Association's Ronald W. Raven. BASO continues to fund and award this fellowship, which has now increased to £3,000, each year to aspiring trainees to support them to expand their skills and experience in the surgical cancer treatment.

BASO (NIHR) Research Project Grant - BASO continues to be a non-commercial partner with the National Institute of Health Research (NIHR) and runs a successful annual research project grant scheme to assist surgeons in undertaking research projects related to surgically linked cancer care. This grant is open for discrete projects and a study awarded this grant is automatically eligible for consideration for the Clinical Research Network Support, thereby, is considered for being a portfolio study.

Endorsement of Regional Events

The Association aspires to engage with oncologists and Societies on the regional level. Via its network of Regional Representatives, BASO had been supporting various regional and national meetings. However, the participation has been limited during the latter half of this accounting year due to the COVID.

Engagement with Medical Students

In the spirit of encouraging the future generation of surgical oncologists, the Association has opened its Trainees membership to Foundation Year Trainees and Medical Students those wishing to pursue surgical oncology. BASO aims to offer support with their surgical career by providing skills courses, mentoring sessions, and guiding surgical portfolio via our wealth of regional representatives.

The Society is actively engaging with undergraduate Medical Societies by sponsoring their annual meeting with BASO Prize and sponsored lectures.

BASO Trainees Group

BASO Trainees group continued growing their outlook and strengthened their links with trainees groups from across Europe. Through these collaborations, we encouraged trainees in tenets of research and clinical excellence in surgical oncology through the sponsored prizes at national specialty meetings. Our Trainees group continues to focus on research, academic training, and fellowships.

BASO @ the ACCEA Committee

In addition to its role within education and training, BASO is one of the selected few organisations that play a significant role in the assessment of and nominations for the Clinical Excellence Awards. BASO Council continues to sit on the ACCEA Award Committee and offers consultation to the ACCEA Focus Group.

BASO's contribution to NICE consultations and Cancer CRGs

The Society continues to make its mark and offers expert advice on numerous site-specific Surgical Cancer consultations as requested by NICE. Our Council members sit on various Cancer CRG's, offering expert advice.

Overall, the Society is maintaining healthy relations with all the surgical societies, the Royal Colleges, and exploring collaborative working opportunities.

Achievements and Performance

The Society has progressed well, in growing its membership, maintained steady finances, produced an excellent quality of meetings, and lately dealing with the COVID-19 pandemic and its challenges have demonstrated the need for an umbrella organisation to speak with one voice.

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2020

COVID –19

The COVID-19 pandemic has created unprecedented pressure on the healthcare system. BASO is actively engaged in supporting our members and front-line clinicians, who are witnessing an increasing burden of COVID-19 patients, to continue providing essential cancer surgery. BASO has issued the 'Strategy for Cancer Surgery sustainability and recovery in the COVID-19 pandemic' guidance to support its members.

An edited version of BASO's guidance was produced as a joint letter on behalf of ESSO and BASO to the Editor of the EJSO with a vision to expand our message to our colleagues in other European Countries. BASO's guidance was well received by our members and fellow colleagues, and was supported by numerous national and international surgical societies.

BASO also contributed to the NHS England document, 'Maintenance of Essential Cancer surgery for adults during the COVID-19 emergency'. BASO's recommendations, particularly, on screening, self-isolation of patients, and shielding of patients were included in the NHSE document.

BASO is also actively engaged with the CovidSurg-Cancer Study and is one of the key sponsors of this study. CovidSurg-Cancer is an international cohort study, designed by the team in Birmingham to assess the safety of surgery for all types of cancer during COVID-19 pandemic and the impact of pandemic in cancer delay and treatment pathways. BASO, as the non-commercial NIHR partner, is one of the Societies that offers a small surgical research grant to this study which would entitle it to be listed on the NIHR Portfolio.

The COVID-19 Pandemic has put immense strain on our healthcare system. However, our Trustees also believe that it has also led to innovation in a short period of time, and hope to continue providing support to our members and cancer community.

BASO Annual Meeting

BASO delivered a successful standalone meeting in 2019 at the prestigious venue of the Law Society with an attendance of 180 delegates. The meeting was themed on **“Standing together for Cancer Surgery”** and was delivered under the leadership of our immediate past-President Professor Robert Kirby.

122 abstracts were presented under oral or poster presentation sessions, and 9 prizes were awarded for best abstract presentations. This year, the prestigious BASO Plenary Awards were presented to Professor Michael Griffin, Professor Ava Kwong, Miss Asha Senapati, and Professor Vinidh Paleri, the leading surgeons of our time, who also gave an insight into their career at our 'in-conversation' session. Our Keynote speakers, Lord Ajay Kakkar gave a talk on 'Future of Healthcare: A political & professional challenge', and Professor Jayant Vaidya presented the data outcomes on 'TARGIT – IORT for Breast Cancer'.

The programme featured the best of surgical research and achievement, and showcased the “in audience” session with the Presidents of all four Royal College together on one platform. This year, we also inaugurated the MDT Track and the MDT prizes for our MDT teams and nurses which was well appreciated by the attendees and the speakers.

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
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TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 30 JUNE 2020**

Our Trainees programme was delivered in collaboration with the RCSI and RCSEd who sponsored a session on the NOTSS course. The popular 'speed-mentoring' session offered the trainees a one-to-one discussion opportunity with our expert speakers offering the myriad of innovations and opportunities which exists for trainees to develop their career and ultimately to expedite discovery and improve patient care.

We opened the national credentialing debate with the participation of the GMC in the formal debate session, which was one of the key highlights of the BASO Skills Day. To encourage and support our junior colleagues in the audit /QIP projects with a view to improving care to patients, we inaugurated the BASO Trainees Audit/QiP prize at this meeting.

The feedback from surgical delegates has been extremely positive, both about the content of the programme and the organisation, in particular, the London based venue. The delegates well appreciated the meeting programme, and it recruited many new members. The Association aspires to continue building on the success of our standalone meetings and making them financially sustainable.

European Journal of Surgical Oncology

The EJSO, co-owned by BASO and the ESSO continues to go from strength to strength with a rise in the quality of submission and article downloads. The 2019 impact factor were released earlier in June. The EJSO impact factor has increased to 3.959 from 3.379 from last year. (follow link for more details: https://journalinsights.elsevier.com/journals/0748-7983/impact_factor). This is a remarkable jump in citations and credit must be given to the editorial team led by our past President Professor Riccardo Audisio (Editor in Chief).

Network and links with other organisations

BASO has recently signed a 'memorandum-of-understanding' with our European sister society **ESSO (European Society of Surgical Oncology)** to strengthen the affiliation between the two societies. BASO members did get affiliate membership to ESSO, however, with the updated agreement, BASO members now enjoy standard membership benefits of ESSO including reduced registration rates to the ESSO Annual conference, courses and training programmes. BASO members also get the opportunity to apply to an international career development programme and access to the membership restricted areas to the ESSO website. BASO individuals will now have the voting right at the ESSO General Assembly.

The Association continues to grow its links with other specialties and to re-establish itself as the umbrella organisation for cancer surgeons, including forming membership links with other specialties and setting up partnerships for joint conferences in future.

Our **BASO Trainees Group** is also proactively expanding its partnership opportunities and has representation on the ASiT Council. BASO Trainees maintains a portfolio of Trainees Prizes of £100 each for the best surgical oncology presentations at the Annual ASiT Conference, and SCTS Annual Meeting held this year.

The Association also maintains its relationship with the **NIHR's Clinical Research Network**, and supports the 'Tomorrow's Leaders' programme which enrolls the future leaders in the field of surgical oncology and research. These leaders are encouraged to join our trainees' membership and are offered support to enhance their career in surgical oncology via short workshops, methodology training, research grant, etc.

BASO ~ THE ASSOCIATION FOR CANCER SURGERY COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2020

BASO continues to maintain a strong presence when **National Clinical Guidelines** are either developed or updated. BASO Trustees Mr Hassan Malik, Professor Derek Manas and Mr Zaed Hamady, Mr Jim Khan and Professor Michael Douek were appointed as the Specialist Advisors for the NICE's Interventional Procedure Programmes. Furthermore, BASO Trustees have been contributing to numerous consultations, and are active members of the different Cancer Commissioning Groups.

BASO~ACS chairs the RCSENG's **Cancer Services Committee**, and is now invited to offer expert advice towards the 'Future of Surgery' Commission, and has contributed on 'Restructuring of the MDTs', and GMC's proposal on Draft Credentialing Frame Work. As a surgical oncology society, we are actively engaged in decision making with organisations such as NICE, NCEPOD, Specialist Cancer CRG, the Royal College of Surgeons, and GMC. In addition, this accounting year, BASO also engaged with and contributed to:

- 2019 Innovations in Oncology Campaign, launched initially through the Guardian: BASO submitted article '**Bowel Cancer is the 4th most common cancer in the UK, with 42,000 cases diagnosed per year. It is treatable & curable if diagnosed early, but only 10-15% present early enough**'. The article was prepared by Mr Jim Khan, BASO Trustee and Dr Afsana Elanko, Director of Education.
- BASO's Trustee Professor Derek Manas was invited to offer expert advice on the **Parliamentary Launch of 'introducing an innovative cancer care fund'** - the launch of a new policy paper, initiated with the collaboration between parliamentarians, clinicians, and patient groups. The Innovative Cancer Care Fund proposes the creation of a new pathway to facilitate patient access to interventional oncology treatments.

BASO~ACS continues to support and promote the development of cancer treatment, research, patient care, and education and training of our future generation of oncologists.

Financial Review

Membership

Membership of the Association remains stable during the course of the year. Membership subscriptions for 2019-20 continued to be kept intentionally low at £180 for full membership as the Association still holds high levels of reserves. The subscription for Senior Retired members was also reduced to £70.

The subscriptions for the BASO Trainees for 2019-20 is unchanged. As agreed at the 2017 AGM, BASO offers a 50% discounted fee to the Full Membership of the BASO~ACS for two years to a BASO Trainees member upon completion of training, provided they were the paying member of the Society for two consecutive years.

EJSO

The profits from the EJSO are offset against the cost of the membership subscriptions to the EJSO and these are included in the final reconciliation. A new Journal Publishing agreement between ESSO and BASO as owners, and Elsevier as publishers of the Journal, was made as of 1st December 2015. This agreement is being reviewed by all the parties as it is due for renegotiation.

The Journal has generated a healthy profit for BASO~ACS in 2019 with an income of £48,533 after BASO's membership subscription of the Journal was deducted from the royalties from the Journal. It is hoped that the EJSO will continue to grow under the editorship of Professor Riccardo A Audisio.

BASO ~ THE ASSOCIATION FOR CANCER SURGERY COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2020

BASO Grants and Prizes

1. BASO (NIHR) Research Project Grant of £6,000 in total was awarded to the following projects:

- *Development of a core outcome set for clinical studies of the invasive management of malignant pleural mesothelioma: The COS-iMeso Initiative.*
- *Targeted axillary management of DCIS patients requiring mastectomy by pre-operative localisation of sentinel lymph nodes with contrast enhanced ultrasound (CEUS).*
- *Patient factors influencing quality of life outcomes after surgery for bony metastases.*
- *Examining locoregional therapy versus standard of care in patients with gastro-intestinal oligometastatic tumours: a feasibility study.*
- *Machine learning to predict Outcomes after Oesophagectomy using the UK National Oesophago-gastric Cancer Audit Database.*

In April 2020, BASO sponsored the CovidSurg-Cancer Study and awarded **£3,000** to support this project under the BASO(NIHR) Research Project Grant.

2. Ronald Raven Travelling Fellowship Grant of £3,000 in total was awarded to:

- **Mr Paul Sutton**, *Senior Clinical Fellow - colorectal cancer, The Christie Hospital, Liverpool*
- **Miss Deena Harji**, *Surgical Trainee (year 7)- colorectal surgery, North Tees University Hospital*

3. BASO Trainees Prize were awarded at:

- SCTS Annual Scientific Meeting
- ASiT Annual Conference
- The Nottingham Surgical Skills Foundation Course

BASO Annual Meeting 2019

BASO Trustees strongly feel that the Charity's continues fulfilling its objective by promoting and sponsoring advancement in research and education of surgical oncology through another successful meeting. Because of the higher facilities charges as applicable in London based venues, as well as heavily subsidising the Trainees section of the meeting, the 2019 Annual Scientific Meeting incurred a loss. This loss was planned and allowed for in the accounts as the National Committee made the decision that a successful meeting was needed to fulfil our charitable aims and that a successful meeting would lead to increased membership of the society.

The conference raised the Association's presence in the field of Cancer research and has helped engagement with various organisations and groups; and offered a great networking platform for the BASO members; recruiting new members. The Association maintains a strong level of reserves and has acquired a new income stream with the EJSO; we can continue to invest our reserves in promotion of education, training and research via our Annual Conferences. However, we do hope to move towards a cost-neutral financial structure.

Reserves Policy

BASO ~ ACS holds a sufficient reserve to allow the society to meet financial obligations in the event of a financial loss following an annual conference, to maintain the low level of conference fees for delegates and to obviate the need for increases in Membership fees. The level of reserves, and income from conferences and subscriptions, is crucial to the Association's work and objectives, and is monitored carefully to ensure a balance between a secure financial position for the Association and minimal costs to Members and potential Members.

BASO ~ THE ASSOCIATION FOR CANCER SURGERY COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2020

Investment Policy

The Trustees have power under the Articles to invest funds in the same manner and subject to the same conditions as the Trustees of a trust are permitted to do by the Trustee Act 2000. The Association currently holds its reserves across three deposit accounts: BASO ~ ACS holds reserves in a Scottish Widows 90-day notice account; an instant access account with Lloyds TSB; and a further instant access account with Virgin Money.

BASO Trustees are looking into new investment opportunities for the Association's reserves.

Structure, Governance and Management

On 1st July 2010 a transfer was made from the unincorporated charity, BASO ~ The Association for Cancer Surgery, to the company limited by guarantee of the same name (Company number: 7225131, Limited by Guarantee and Registered as Charity No 1136067). The company was incorporated on the 15th April 2010 when new Articles were established. Simultaneous transfers were made to the new Association of Breast Surgery, which is also a company limited by guarantee (Company No 7207053 and Registered as Charity 1135699).

The two Associations are thus legally independent of each other, with a service agreement between the two Associations to allow for the provision of a shared office and administration. Whilst the degree of separation has increased over time to allow both Associations to evolve and develop their individual identities, they share many goals and continue to work co-operatively together.

In May 2020 both the Associations separated their joint database and IT services, and agreed to retain historic records of joint members or those members of ABS who have attended BASO events and vice-versa. The service agreement is subject to periodic review to ensure its continuing relevance and fairness to both Associations. No further substantive changes are envisaged at this stage.

The Ordinary Members of the BASO~ACS National Committee (who are also Trustees and Directors) are elected by a ballot of the Membership of the Association, following a 'Call for Nominations'. Officer posts are notified to the Membership by a call for nominations, followed by a ballot of Trustees if there is more than one candidate. All Honorary Officers are also Trustees and Directors. All appointments are confirmed by the Membership at the AGM. BASO~ACS has National Committee meetings four times a year.

BASO also administer the Royal College of Surgeons of England's Cancer Services Committee, which meets three times a year and is chaired by the President of BASO~ACS. The main business of BASO~ACS is decided upon at its National Committee meetings. Decisions in-between times are made by phone or e-mail communication between the Honorary Officers, with day-to-day issues being dealt with by the Association Manager in liaison with the Honorary Officers. The Trustees/Directors regularly review the major risks that the charity faces and its reserve policy, combined with an annual internal audit of the controls over key financial systems, which are designed to provide sufficient resources in the event of adverse conditions. No major risks have been identified by the Trustees during the year.

The Trustees pay due regard to the Charity Commission's guidance on public benefit when deciding what activities the Charity should undertake.

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 JUNE 2020

Plans for the Future

Growth of the core membership and the breadth of specialisms represented were set out as key aims for 2019-20. Whilst overall growth has not materialised, membership numbers have remained steady and the Trustees are actively seeking stronger links with other Associations, many of whom have been invited to nominate observers to Council meetings and to whose meetings we have offered to send observers, with the intention of improving communication and understanding in areas of common interest. Several of these Associations have expressed an interest and the Trustees look forward to reporting on progress in this area in future. The present Trustees themselves represent a broad cross-section of specialisms and so bring a welcome breadth of experience and perspective to the steering process.

BASO Trustees intend to establish affiliation support for smaller complex cancer surgical groups, offering them affiliation to BASO membership and endorsement of their meeting, etc., thereby expanding the Association's distinctive "brand" as the umbrella Society for all Cancer Surgeons.

To this end, in 2019-20 the Association has made significant contribution to different consultations as organised by NICE. The Trustees are actively developing collaborations with different Royal Colleges, Cancer Commissioning Boards/Reference Groups, Public Health England, GMC and many other interested parties with the aim – as always - of sharing knowledge, opening out debate and improving best practice for the benefit of cancer patients.

The Cancer Services Committee is currently reviewing the issue of 'complex surgical oncology training', 'Fellowship training recommendations for cancer surgery' and 'MDT revisions & review'. BASO has been invited to contribute to the 'future of surgery' commissioning of the RCS; and the CSC would ideally aspire to have direct representation on the RCS Council. The Cancer Services Committee has also been invited to be involved in setting the quality metrics for cancer surgery for the UK, in conjunction with CRUK and NCIN. Mr Hassan Malik, President, is representing BASO on this Committee.

BASO Trustees have joined the Specialised Cancer Clinical Commissioning Group and using its wealth of experts are supporting service development in cancer surgery.

BASO will continue to fund several small grants to support surgical oncology research in partnership with the NIHR. This initiative will foster increasing the breadth of surgical research as well as increasing recruitment of patients into NIHR portfolio studies.

BASO will broaden its grants and support to regional level meetings, and Student Surgical Societies. BASO Trainees membership is now open to Medical Students and Foundation Year Trainees, those interested in surgical oncology, with the aim to support their training and further education & career in cancer surgery.

As training and work pressures change with an ever-evolving healthcare service, our BASO Trainees group intends to improve the experience, training, and professional competence of surgical trainees with an interest in oncology, principally in academic and research matters.

Approved by the Trustees on 23 November 2020 and signed on their behalf by:

John Whiting

Mr John Whiting
Honorary Treasurer

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 30 JUNE 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2019 which are set out on pages 11 to 18.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Barker

C A Barker FCA

Edmund Carr LLP
146 New London Road
Chelmsford
CM2 0AW

2 December 2020

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 30 JUNE 2020

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Note	£	£	£	£
INCOME from:				
Charitable activities:				
Members' subscriptions	33,922	-	33,922	33,914
Scientific conference	2 26,945	-	26,945	17,432
Publications - EJSO	60,234	-	60,234	58,339
Other trading activities	400	-	400	25
Investments	3 877	70	947	875
TOTAL INCOME	<u>122,378</u>	<u>70</u>	<u>122,448</u>	<u>110,585</u>
EXPENDITURE on:				
Charitable activities				
Subscriptions - ESSO	6,445	-	6,445	6,733
Scientific conference	2 53,308	-	53,308	27,968
Publications - EJSO	11,701	-	11,701	10,989
Fellowships & awards	4 10,010	4,000	14,010	8,553
National Committee and support costs	5 79,990	-	79,990	58,926
TOTAL EXPENDITURE	<u>161,454</u>	<u>4,000</u>	<u>165,454</u>	<u>113,169</u>
NET INCOME/(EXPENDITURE)	(39,076)	(3,930)	(43,006)	(2,584)
NET MOVEMENT IN FUNDS				
RECONCILIATION OF FUNDS				
Total funds brought forward	233,138	38,881	272,019	274,603
Total funds carried forward	<u>194,062</u>	<u>34,951</u>	<u>229,013</u>	<u>272,019</u>

The charity has no recognised gains or losses other than the results for the period as set out above.

The notes on pages 13 to 18 form part of these financial statements.

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 30 JUNE 2020**

		2020		2019	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	10		494		661
CURRENT ASSETS					
Debtors	11	5,157		5,804	
Cash at bank		265,367		344,922	
		<u>270,524</u>		<u>350,726</u>	
CREDITORS: Amounts falling due within one year	12	<u>(42,005)</u>		<u>(79,368)</u>	
NET CURRENT ASSETS			228,519		271,358
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>229,013</u>		<u>272,019</u>
NET ASSETS			<u>229,013</u>		<u>272,019</u>
FUNDS					
Unrestricted	13		194,062		233,138
Restricted	14		34,951		38,881
TOTAL FUNDS			<u>229,013</u>		<u>272,019</u>

For the year ending 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard (FRS102) (effective 1 January 2015).

These financial statements were approved by the Trustees on 23 November 2020 and are signed on their behalf by:

Hassan Malik

MR HASSAN MALIK

Company Registration Number: 7225131

John Whiting

MR JOHN WHITING

The notes on pages 13 to 18 form part of these financial statements.

**BASO ~ THE ASSOCIATION FOR CANCER SURGERY
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BASO - The Association for Cancer Surgery meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling, which is the functional currency of the charity, and rounded to the nearest £. The charity is a company limited by guarantee.

Going Concern

The Trustees have considered the impact of the Covid-19 pandemic in their assessment of the charity's ability to prepare accounts as a going concern. It is difficult to predict the impact on the charity and its funders, but having taken all the factors into account, the Trustees are of the opinion that the charity has sufficient resources to continue trading for the next 12 months from the date of signing these accounts.

Incoming Resources

Income from conferences held during the year is accounted for on an accruals basis. Membership subscriptions are recognised on receipt.

Resources Expended

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered. The majority of costs are attributable to specific charitable activities (ie conferences/awards). Fellowships and awards are accounted for in the period in which they are notified to the recipient. Governance costs are associated with the governance arrangements of the charity. Staff and office costs are recharged to the charity under the service agreement with ABS.

Debtors and creditors

Trade and other debtors are recognised at the settlement amount due. Creditors are recognised at their settlement amount.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and deposits.

Fixed Assets and Depreciation

Fixed assets are shown at historical cost. Expenditure on tangible fixed assets is capitalised. The cost of other items is written off as incurred.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	25% reducing balance
Fixtures & fittings	25% reducing balance

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

ACCOUNTING POLICIES continued

Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity.

**2. CHARITABLE ACTIVITIES
SCIENTIFIC CONFERENCE**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Income				
Fees	25,945	-	25,945	16,432
Lecture grants	1,000	-	1,000	1,000
	<u>26,945</u>	<u>-</u>	<u>26,945</u>	<u>17,432</u>
Expenditure				
Speaker expenses	6,172	-	6,172	2,811
Venue and catering costs	32,022	-	32,022	15,025
Other conference costs	15,114	-	15,114	10,132
	<u>53,308</u>	<u>-</u>	<u>53,308</u>	<u>27,968</u>

All conference income and expenditure in 2019 was unrestricted.

3. INVESTMENT INCOME

All of the charity's investment income arises from interest bearing deposit accounts.

4. FELLOWSHIPS & AWARDS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Ronald Raven Prize		600	600	600
Ronald Raven Travel Scholarships	-	3,000	3,000	3,250
Alan Edwards Memorial Fund	-	400	400	400
Other Awards	10,010	-	10,010	4,303
	<u>10,010</u>	<u>4,000</u>	<u>14,010</u>	<u>8,553</u>

In 2019 Other Awards were paid from unrestricted funds. All other prizes were paid from restricted funds.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

5. NATIONAL COMMITTEE & SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Staff salaries and pension costs	41,501	-	41,501	33,487
National committee costs	9,207	-	9,207	6,085
Service agreement charges	11,248	-	11,248	4,763
SOTA committee & meeting costs	1,731	-	1,731	3,379
Other support costs	7,436	-	7,436	5,888
Governance costs (note 6)	8,867	-	8,867	5,324
	<u>79,990</u>	<u>-</u>	<u>79,990</u>	<u>58,926</u>

All national committee and support costs in 2019 were unrestricted.

6. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Accounting and payroll services	3,871	-	3,871	4,155
Independent examination fee	575	-	575	575
Fees payable to independent examiner	4,446	-	4,446	4,730
Bank charges	438	-	438	402
Other professional fees	3,983	-	3,983	192
	<u>8,867</u>	<u>-</u>	<u>8,867</u>	<u>5,324</u>

7. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2020	2019
	£	£
Wages & salaries	38,301	30,889
Pension costs (defined contribution scheme)	3,200	2,598
	<u>41,501</u>	<u>33,487</u>

Particulars of employees:

The average number of employees during the year was 1, (full-time equivalent - 0.8)
(2019 - 1 employee and 0.8 FTE)

No employee received remuneration of more than £60,000 during the period.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

8. NET OUTGOING RESOURCES FOR THE YEAR

	2020	2019
	£	£
This is stated after charging:		
Depreciation	167	205

9. TRUSTEES' REMUNERATION

None of the Trustees were paid any remuneration by the Association during the period.
Trustees are reimbursed reasonable expenses incurred when acting on behalf of the company.
Expenses totalling £4,015 were reimbursed to 9 trustees during the period (2019 - £3,968 to 7 Trustees).

10. TANGIBLE FIXED ASSETS

	Computer equipment £	Fixtures & fittings £	Total £
COST			
At 1 July 2019	2,682	2,421	5,103
Additions	-	-	-
Disposals	-	-	-
At 30 June 2020	<u>2,682</u>	<u>2,421</u>	<u>5,103</u>
DEPRECIATION			
At 1 July 2019	2,068	2,374	4,442
Charge for the year	153	14	167
At 30 June 2020	<u>2,221</u>	<u>2,388</u>	<u>4,609</u>
NET BOOK VALUE			
At 30 June 2020	<u>461</u>	<u>33</u>	<u>494</u>
At 30 June 2019	<u>614</u>	<u>47</u>	<u>661</u>

11. DEBTORS

	2020	2019
	£	£
Prepayments	-	360
Other Debtors	5,157	5,444
	<u>5,157</u>	<u>5,804</u>

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YEAR ENDED 30 JUNE 2020

12. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,674	994
Other creditors	125	35,673
Accruals	5,791	7,402
Deferred income	34,415	35,299
	<u>42,005</u>	<u>79,368</u>

Deferred income relates to EJSO royalties received in advance for the following period.

13. UNRESTRICTED FUNDS

Current year	Movement in resources:			Balance at 30/06/2020
	Balance at 01/07/2019	Incoming	Outgoing	
	£	£	£	£
General unrestricted funds	<u>233,138</u>	<u>122,378</u>	<u>(161,454)</u>	<u>194,062</u>
<i>Prior year</i>	<i>Balance at 01/07/2018</i>	<i>Incoming</i>	<i>Outgoing</i>	<i>Balance at 30/06/2019</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>General unrestricted funds</i>	<u>231,531</u>	<u>99,537</u>	<u>(97,930)</u>	<u>233,138</u>

14. RESTRICTED FUNDS

Current year	Movement in resources:			Balance at 30/06/2020
	Balance at 01/07/2019	Incoming	Outgoing	
	£	£	£	£
a) Alan Edwards Memorial Fund	6,357	11	(400)	5,968
b) Ronald Raven Prize Fund	1,163	6	(600)	569
c) Ronald Raven Travelling Fellowship Fund	31,361	53	(3,000)	28,414
	<u>38,881</u>	<u>70</u>	<u>(4,000)</u>	<u>34,951</u>

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YEAR ENDED 30 JUNE 2020

14. RESTRICTED FUNDS

<i>Prior year</i>	<i>Balance at 01/07/2018</i>	<i>Movement in resources:</i>		<i>Balance at 30/06/2019</i>
		<i>Incoming</i>	<i>Outgoing</i>	
	£	£	£	£
a) <i>Alan Edwards Memorial Fund</i>	6,751	6	(400)	6,357
b) <i>Ronald Raven Prize Fund</i>	1,757	6	(600)	1,163
c) <i>Ronald Raven Travelling Fellowship Fund</i>	34,564	47	(3,250)	31,361
	<u>43,072</u>	<u>59</u>	<u>(4,250)</u>	<u>38,881</u>

15. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

Current year	Tangible fixed assets	Other net assets	Total
	£	£	£
Restricted funds	-	34,951	34,951
Unrestricted funds	494	193,568	194,062
	<u>494</u>	<u>228,519</u>	<u>229,013</u>
<i>Prior year</i>	<i>Tangible fixed assets</i>	<i>Other net assets</i>	<i>Total</i>
	£	£	£
<i>Restricted funds</i>	-	38,881	38,881
<i>Unrestricted funds</i>	661	232,477	233,138
	<u>661</u>	<u>271,358</u>	<u>272,019</u>

16. COMPANY LIMITED BY GUARANTEE

The company is controlled by its members. Every member of the company undertakes to contribute to the assets of the Company in the event of the same being wound up during the time he/she is a member, or within one year afterwards, for the payments of the debts and liabilities of the company contracted before the time at which he/she ceases to be a member and of the costs, charges and expenses of winding up the same, and for the adjustments of the rights of the contributors among themselves such amount as may be required not exceeding one pound.

17. RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure during the year other than the reimbursement of expenses to Trustees, disclosed in Note 9.