

Trustees' Annual Report for the period

Period start date

Period end date

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2020

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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 1, 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	Una Martin	President	17.09.2019 - 31.12.2020	
2	Terence McCormack	Vice President	17.09.2019 - 31.12.2020	
3	Carmel McEniery	Secretary	22.09.2016 - 31.12.2020	
4	Christian Delles	Treasurer	12.09.2017 - 31.12.2020	
5	Mark Glover	Ordinary Member	25.09.2018 - 31.12.2020	
6	Chakravarthi Rajkumar	Ordinary Member	25.09.2018 - 31.12.2020	
7	Stephen Walsh	Ordinary Member	17.09.2019 - 31.12.2020	
8	Luca Faconti	Young Investigator Representative	17.09.2019 - 31.12.2020	
9	Abdul-Majeed Salmasi	Ordinary Member	17.09.2019 - 31.12.2020	

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	Fortus	3 Richfield Place, Richfield Avenue, Reading, Berks, RG1 8EY.

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

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document

(e.g. trust deed constitution

Constitution (adopted 21st October 1983, amended 24th September 1984, 15th September 2009, 9th September 2013, 22nd September 2014, 21st September 2015, 22nd September 2016, 25th September 2018 Association

How the charity is constituted

Trustee selection methods

Trustees are elected to membership of the Executive Committee by BIHS Members at the Annual Business Meeting following a call for nominations earlier in the year

Additional governance issues (Optional information)

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

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

Ordinary and Associate Membership and Fellowship of the BIHS is open to all registered healthcare professionals 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 clinicians, nurses, physiologists and other scientists. Applications for membership are considered throughout the year. Membership of the Society currently stands at 295. 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. Seven Working Parties 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 Working Parties, 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

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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

- Educational Meetings: Each year, the Society aims to run a main Scientific Meeting. Educational programmes are under review and online options are being explored. Various other meetings are held during the year; in collaboration with other cognate societies and/or as ad hoc meetings on specific topics
- Guidelines and Scientific Statements: The Society is a stakeholder in various National Institute for Clinical Excellence Guidelines relating to cardiovascular disease and issues statements in response to relevant media reports
- Website: The BIHS website (www.bihsoc.org) provides a valuable educational resource for healthcare professionals working in the field of high blood pressure. These resources have been increased and enhanced over the last few years and the website has been redesigned and upgraded in line with new technologies. The new website was launched at the end of 2017. New resources are added as they become available through development.
- Blood Pressure Measurement: The BIHS undertakes reviews of blood pressure monitors to ensure their suitability for sale to the public and has produced a DVD on the correct procedures for blood pressure measurement. As part of the

Society's increasing engagement in improving blood pressure measurement, we undertake active validation of new blood pressure devices for the measurement of blood pressure, thus ensuring that devices sold in the UK provide accurate measurements so that members of the public can be treated appropriately by their physicians.

- Collaborative Research: The Society has a policy to encourage and endorse suitable research projects and is actively seeking the views of the public to establish where there is a need for research into topic areas that they feel are needed.
- Young Investigators' Network: The Society has set up a new group to encourage younger members to share their research and to become more involved in the Society's activities. The aim is to nurture and mentor young researchers for future population benefit.
- At the beginning of 2019 the Journal of Human Hypertension became the official journal of the BIHS. An agreement was made with the journal whereby the Society purchases an annual online subscription for its members in return for free publication of the Annual Scientific Meeting abstracts and space in the journal for the Society to publish statements on topical issues, scientific papers and promotional advertisements for its activities. Members receive their subscription without charge as a benefit of membership. Papers and statements published by the Society are of an educational nature with the aim of the dissemination of best practice amongst healthcare professionals for the ultimate benefit of patients.

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

Additional details of objectives and activities (Optional information)

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

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

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

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

Section D

Achievements and performance

Summary of the main achievemen ts of the charity during the year The activities and achievements of the charity during 2020 were affected by the COVID 19 Pandemic, however, the Society contributed heavily to the postponed Hypertension 2020 Meeting that was due to be held in May 2020 in collaboration with the International Society of Hypertension and the European Society of Hypertension. In addition, the Annual Scientific Meeting to be held on the 28th and 29th May 2020 was cancelled.

Further activities were:

BIHS Guidelines and Information Service Working Party

Enquiries

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

Section D

Achievements and performance

Newsletter

Regular Newsletters are circulated to BIHS members by e-mail.

Website (www.bihsoc.org)

The BIHS website is updated regularly with comment on topical issues, new educational resources for health professionals and newly validated BP monitors. The website aims to provide a source of information on hypertension and cardiovascular disease for health professionals. The list of validated blood pressure monitors is also accessed by patients to inform their purchases.

Statements

In response to media controversy, statements are issued by the BIHS and uploaded onto the website as and when appropriate. In 2020, the Society released statements in response to the COVID -19 pandemic.

Journal of Human Hypertension

Six scientific papers submitted by members of the Society were published under the auspices of the BIHS in the Journal.

BIHS Blood Pressure (BP) Measurement Working Party

Review of Blood Pressure Monitors

Newly validated devices are reviewed and added to our website list together with any other changes to current information.

Validation Service

Due to difficulties in recruitment of participants due to the COVID-19 pandemic and the added complication of the new requirements of the universal protocol which would require new contracting arrangements, the BIHS Validation Service has been suspended for the foreseeable future. However, the Working Party is investigating an international collaboration along with the World Hypertension League and others, AIM-BP, to produce a standardised list of the most accurate, validated monitors that provides the information users/patients need e.g. cost, cuff size etc

NHS England

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

BIHS Educational Programmes Working Party

Due to the COVID-19 pandemic, many conferences and training programmes were either cancelled, postponed or translated to a virtual platform.

Educational Programmes

The pilot run in Sussex of the BIHS 'Ambassador' programme, whereby training is taken to the workforce at their place of work has been extremely successful. Training 'Ambassadors' have been recruited from the membership but programme delivery has been halted due to the pandemic. We are aiming to provide online courses in 2021.

Hypertension Training for Non-medical Prescribers and Hypertension & CV Risk Update for Nurses & AHPs

The Learning Outcomes for these programmes have been updated and posted on the BIHS website.

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

Section D

Achievements and performance

Joint Meetings

The BIHS collaborates with other organisations to deliver educational meetings and symposia. A webinar organised by the Royal College of Physicians in October was very successful. Unfortunately, the joint meeting with ISH and ESH was postponed to 2021 and delivered virtually. A collaboration with the International Paediatric Hypertension Association (IPHA) is in discussion for the delivery of a UK training programme.

Hypertension Specialist Recognition

The BIHS recognises trainees who have successfully completed the CPT curriculum which includes four new modules; Clinical Toxicology, Hypertension & Cardiovascular Risk, Research and Clinical Trials. Successful candidates are recognised as BIHS Hypertension Specialists.

The Working Party continues to lobby for the establishment of a medical hypertension/cardiovascular risk sub-specialty.

Social Media

Members of the Working Party have set up a Facebook page to advertise BIHS meetings and a YouTube page to host videos of BIHS meeting presentations for free access. The Society's Twitter account is used to present updates before during and after the Annual Scientific Meeting and for other ad hoc meetings as required.

Outreach Educational Programmes

The Society has collaborated with the Public Health Foundation India (PHFI) to develop a hypertension training programme which has delivered its first 2-phased programme to doctors across India. Phase 3 is now underway.

Omron Academy

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

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

BIHS Collaborative Research Working Party

The Working Party is supporting research projects in cognitive decline in hypertension; comparison of diuretics as a follow-on from the PATHWAY studies; immediate post stroke interventions; drug screening in the elderly; Nocturnal Dosing (TIME), non-adherence to anti-hypertensive medication; increased risk of cardiovascular disease due to complications in pregnancy; BP measurement in the leg; hypertension in young adults and has contributed to setting up a register for, fibromuscular dysplasia.

The Working Party reviews research programme proposals from members with a view to BIHS endorsement and support which will add weight to grant applications.

The BIHS has joined the British Heart Foundation, Cardiovascular Research Collaborative.

Section D

Achievements and performance

Nurses & Allied Health Professionals (AHP) Working Party

The Working Party is involved in the Non-medical Prescribers training programme and the Nurses & AHP Hypertension Update programme for which 'Learning Outcomes' have been developed and approved, as well as organising a clinical session at the BIHS Annual Scientific Meeting. A set of Learning Competencies for Nurses has been developed and are available on the website for free access.

COVID-19

The Working Party is working on a statement on Keeping Patients Safe during the pandemic based on current infection control practices when administering 24-hour BP monitoring.

Malawi Project

Two members of the Working Party organised a voluntary trip in October 2013 to deliver an educational package to allied health professionals in Malawi on behalf of the BIHS. The aim was to enable nurses and health workers to set up and manage hypertension clinics in rural areas. The trip was overwhelmingly successful and the project is ongoing in spite of floods and various challenges to overcome. A local nurse is supported by the BIHS to liaise and assist with the development of rural hypertension clinics by offering ongoing mentorship to Health Care Workers and ensuring they have functioning blood pressure measuring equipment. The BIHS provides funding and mentoring support for the nurse who is undertaking an MSc in Public Health.

May Measurement Month (MMM)

The Society has actively participated since the inception in 2017 in the Global initiative MMM, launched by the International Society of Hypertension to raise awareness of the importance of blood pressure screening globally. Trustees of the Society have been the national coordinators in 2017, 2018 and 2019 and have supported logistically and with the activities of members to the success of MMM. Members of the BIHS have also participated in the publication of the results obtained so far. MMM was paused in 2020 due to the pandemic but will hopefully resume next year.

Young Investigators Working Party

The Working Party has developed a mentoring programme for young investigators who are able to seek advice from senior members of the Society on their research and career development. It has also developed a communications strategy to improve the dissemination of information for the benefit of healthcare professionals and the general public.

Section E

Financial review

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

Details of any funds materially in deficit

Further financial review details (Optional information)

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

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any 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, which was approved by all Trustees. The interest from the investment has been agreed to fund three Young Investigators Oral Prizes at the Annual Scientific Meeting. The winners will be given the opportunity of presenting their abstract at one of the following years' meetings of the High Blood Pressure Research Council of Australia, the American Heart Association Council for Hypertension, or the Italian Hypertension Society. The investment will provide up to £1,500, £1,000 and £500 respectively towards travel and subsistence.

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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)	the mal	
Full name(s)	Una Martin	
Position (e.g. Sec, Chair, e	tc.) President	

Date 13 | 9 | 2021

BRITISH AND IRISH HYPERTENSION SOCIETY ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Dr U Martin

Dr C McEniery Professor C Delles Professor C Rajkumar

Dr M Glover Dr S Walsh Dr L Faconti

Professor T McCormack

Dr A-M Salmasi

Charity number 287635

Principal address c/o In Conference Limited

Unit 1 Q Court 3 Quality Street Edinburgh Scotland EH4 5BP

Independent examiner Fortus South Limited

3 Richfield Place Richfield Avenue

Reading Berkshire RG1 8EQ

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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 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Fortus South Limited 3 Richfield Place

Richfield Avenue

Reading

Berkshire

RG1 8EQ

Dated: 12/10/2

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Income from: Donations and legacies Charitable activities Investments	3 4 5	112 33,943 17,074	318 110,641 17,520
Total income		51,129	128,479
Expenditure on: Charitable activities	6	100,975	145,860
Net gains/(losses) on investments	10	32,181	84,080
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(17,665)	66,699
Other recognised gains and losses Other gains or losses	11	1,869	(2,081)
Net movement in funds		(15,796)	64,618
Fund balances at 1 January 2020		619,132	554,514
Fund balances at 31 December 2020		603,336	619,132

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2020

		202	0	201	9
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		-		232
Current assets					
Debtors	13	13,554		35,982	
Investments	14	533,963		574,635	
Cash at bank and in hand		74,477		41,742	
		621,994		652,359	
Creditors: amounts falling due within	15			(00.450)	
one year		(18,658)		(33,459)	
Net current assets			603,336		618,900
			603,336		619,132
Total assets less current liabilities			====		====
Income funds					
Unrestricted funds			603,336		619,132
Officed funds					
			603,336		619,132

The accounts were approved by the Trustees on 12 91 2021

Une Maria

Dr U Martin Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is accounted for on the accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer

20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Donations and gifts	112	318

Draft Financial Statements at 31 August 2021 at 17:29:17

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

Total 2019	ш	110,641	1	110,641	
Total 2020	ш	32,693	1,250	33,943	
Derivative device applications	ш	2,000	'	2,000	
PHFI training programme	ш	1	1	1	
OMRON F licensing agreement	ш	17,000	1	17,000	
Membership subscriptions	ш	13,684	'	13,684	
Conferences and meetings s	G)	6	1,250	1,259	
		Sales within charitable activities	ASM funding-grant		
		Sales	ASM		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

Unrestricted funds	Unrestricted funds
2019 £	2020 £
17,520	17,074
	funds 2019 £

Interest receivable

Draft Financial Statements at 31 August 2021 at 17:29:17
BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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	Total 2019	G	880'56	50,772	145,860
	Total 2020	ધ	54,549	46,426	100,975
	Support	ч	٠	46,426	46,426
	Conferences and information	3 Selvies	54,549		54,549
6 Charitable activities			Charitable activities	Share of support costs (see note 7)	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Support costs						
	Support Go	vernance	2020	Support	Governance	2019
	costs	costs		costs	costs	
	£	£	£	£	£	£
Depreciation	232	-0	232	117		117
Admin costs	45,606	-0	45,606	49,444	-	49,444
Finance costs	588	-	588	1,211	-	1,211
			40,400	E0 772		50,772
	46,426		46,426	50,772		====
Analysed between						50 770
Charitable activities	46,426		46,426	50,772		50,772
	Finance costs	Support Go costs	Support Governance	Support Governance costs £	Support Governance costs Costs Costs E E E E E E E E E	Support Governance costs Costs Costs Costs Costs E E E E E E E E E

Support costs includes payments to the Independent Examiner of £1,500 (2019- £1,500) for Independent Examination fees.

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

		2020 Number	2019 Number
			1
10	Net gains/(losses) on investments		
		2020	2019
		£	£
	Unrealised gain/(loss) on COIF account	32,181	84,080
11	Other gains or losses	2020	2019
		£	£
	Foreign exchange gains	1,869	(2,081)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12	Tangible fixed assets			
				Computer
	2000			£ 583
	At 1 January 2020			(583)
	Disposals			351
	At 1 January 2020			(351)
	Eliminated in respect of disposals			(331)
	Carrying amount			
13	Debtors			
			2020	2019
	Amounts falling due within one year:		£	£
	Trade debtors		38	38
	Other debtors		5,615	33,145
	Prepayments and accrued income		7,901	2,799
	Prepayments and accided income			
			13,554	35,982
14	Current asset investments			
14	Current asset investments		2020	2019
			£	£
	Unlisted investments		533,963	574,635
	Offisica investments			
15	Creditors: amounts falling due within one year			
			2020	2019
		Notes	£	£
	Other taxation and social security		2,583	1,782
	Deferred income	16	-	1,500
	Trade creditors		2,308	12,755
	Other creditors		195	1,407
	Accruals and deferred income		13,572	16,015
			18,658	33,459
			====	====
16	Deferred income			
10	Deletted moons			
			2020	2019
			£	£
	Arising from 2020 Exhibition sponsorship		-	1,500
				-
17	Related party transactions			

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

17 Related party transactions

(Continued)

During the year the society reimbursed travel expenses amounting to £1,698 (2019 £6,000). The number of trustees and committee members involved was 7 (2019 7).

BRITISH AND IRISH HYPERTENSION SOCIETY ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Dr U Martin

Dr C McEniery Professor C Delles Professor C Rajkumar

Dr M Glover Dr S Walsh Dr L Faconti

Professor T McCormack

Dr A-M Salmasi

Charity number 287635

Principal address c/o In Conference Limited

Unit 1 Q Court 3 Quality Street Edinburgh Scotland EH4 5BP

Independent examiner Fortus South Limited

3 Richfield Place Richfield Avenue

Reading Berkshire RG1 8EQ

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Balance sheet	3	
Notes to the financial statements	4 - 12	

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 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Fortus South Limited 3 Richfield Place

Richfield Avenue

Reading

Berkshire

RG1 8EQ

Dated: 12/10/2

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	U Notes	nrestricted funds 2020 £	Unrestricted funds 2019 £
Income from: Donations and legacies Charitable activities Investments	3 4 5	112 33,943 17,074	318 110,641 17,520
Total income		51,129	128,479
Expenditure on: Charitable activities	6	100,975	145,860
Net gains/(losses) on investments	10	32,181	84,080
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(17,665)	66,699
Other recognised gains and losses Other gains or losses	11	1,869	(2,081)
Net movement in funds		(15,796)	64,618
Fund balances at 1 January 2020		619,132	554,514
Fund balances at 31 December 2020		603,336	619,132

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2020

		202	0	201	9
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		-		232
Current assets					
Debtors	13	13,554		35,982	
Investments	14	533,963		574,635	
Cash at bank and in hand		74,477		41,742	
		621,994		652,359	
Creditors: amounts falling due within	15			(00.450)	
one year		(18,658)		(33,459)	
Net current assets			603,336		618,900
			603,336		619,132
Total assets less current liabilities			====		====
Income funds					
Unrestricted funds			603,336		619,132
Office funds					
			603,336		619,132

The accounts were approved by the Trustees on 12 91 2021

Une Maria

Dr U Martin Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is accounted for on the accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer

20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Donations and gifts	112	318

Draft Financial Statements at 31 August 2021 at 17:29:17

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

Total 2019	ш	110,641	1	110,641	
Total 2020	ш	32,693	1,250	33,943	
Derivative device applications	ш	2,000	'	2,000	
PHFI training programme	ш	1	1	1	
OMRON F licensing agreement	ш	17,000	1	17,000	
Membership subscriptions	ш	13,684	'	13,684	
Conferences and meetings s	G)	6	1,250	1,259	
		Sales within charitable activities	ASM funding-grant		
		Sales	ASM		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

Unrestricted funds	Unrestricted funds
2019 £	2020 £
17,520	17,074
	funds 2019 £

Interest receivable

Draft Financial Statements at 31 August 2021 at 17:29:17
BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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	Total 2019	C4	880'56	50,772	145,860
	Total 2020	ધ	54,549	46,426	100,975
	Support	Ü	•	46,426	46,426
	Conferences and information	3 Services	54,549		54,549
6 Charitable activities			Charitable activities	Share of support costs (see note 7)	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7	Support costs						
	- upp	Support Go	vernance	2020	Support	Governance	2019
		costs	costs		costs	costs	
		£	£	£	£	£	£
	Depreciation	232	-0	232	117		117
	Admin costs	45,606	-0	45,606	49,444	-	49,444
	Finance costs	588	-	588	1,211	-	1,211
				46.426	50,772		50,772
		46,426		46,426	====		====
	Analysed between						50.770
	Charitable activities	46,426		46,426	50,772		50,772

Support costs includes payments to the Independent Examiner of £1,500 (2019- £1,500) for Independent Examination fees.

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

		2020 Number	2019 Number
			1
10	Net gains/(losses) on investments		
		2020	2019
		£	£
	Unrealised gain/(loss) on COIF account	32,181	84,080
11	Other gains or losses	2020	2019
		£	£
	Foreign exchange gains	1,869	(2,081)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12	Tangible fixed assets			
				Computer
	2000			£ 583
	At 1 January 2020			(583)
	Disposals			351
	At 1 January 2020			(351)
	Eliminated in respect of disposals			(331)
	Carrying amount			
13	Debtors			
			2020	2019
	Amounts falling due within one year:		£	£
	Trade debtors		38	38
	Other debtors		5,615	33,145
	Prepayments and accrued income		7,901	2,799
	Prepayments and accided income			
			13,554	35,982
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14	Current asset investments		2020	2019
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	Unlisted investments		533,963	574,635
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		Notes	£	£
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	Deferred income	16	-	1,500
	Trade creditors		2,308	12,755
	Other creditors		195	1,407
	Accruals and deferred income		13,572	16,015
			18,658	33,459
			====	====
16	Deferred income			
10	Deletted moons			
			2020	2019
			£	£
	Arising from 2020 Exhibition sponsorship		-	1,500
				-
17	Related party transactions			

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

17 Related party transactions

(Continued)

During the year the society reimbursed travel expenses amounting to £1,698 (2019 £6,000). The number of trustees and committee members involved was 7 (2019 7).