

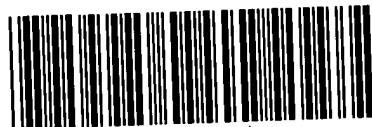
EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
(A company limited by guarantee)

**DIRECTORS' ANNUAL REPORT
AND FINANCIAL STATEMENTS**

PERIOD ENDED 31 DECEMBER 2021

Company registration number: SC597633
Charity number: SC048407

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EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
PERIOD ENDED 31 DECEMBER 2021

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EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
PERIOD ENDED 31 DECEMBER 2021

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the period ending 31 December 2021 which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objects and activities

The objects of the charity are to foster, promote and advance the knowledge of inherited cancer including prevention, detection and clinical management and so advance health. In addition they aim to promote education and research devoted to the origin and causes, relief, cure, treatment, prevention lessening and alleviation of inherited cancer or any disease of an allied or similar nature. These objects are met, primarily, through arranging an annual conference.

Achievements and performance

A) Implementation of a Board

After the incorporation of the Society with 4 Directors (Julian Sampson, Pal Moller, John Burn and Gabriela Moeslein), it was timely to implement a board of Directors. The suggested board was agreed by vote at the membership meeting in Nice. Importantly there was a change of treasurer, addition of vice-chair, secretary, program director, and implementation of a Y(young)-EHTG.

B) The annual meeting 2019 took place in planned conjunction with the annual conference of UEG (United European Gastroenterologists) in Barcelona, however this did not develop in the intended collaborative fashion as in the previous year with ESCP. On the contrary, a competitive situation led to a lack of attendance of gastroenterologists at the EHTG meeting.

The conference venue was very suitable but more costly than in the pre-calculations. Additionally, the Catalan protests took place exactly at this time and caused disturbance of the meeting. With the EHTG meeting starting on Thursday and the blockade of Barcelona airport on Monday evening, the decision to host the meeting and not cancel or transfer to another city was most difficult. This affected attendance, but nevertheless an increase in participants from 165 in 2018 to 206 in 2019 was achieved.

Additionally, the attendance and active participation of renowned international speakers was intensified and increased.

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Objects and activities (continued)

C) Publication of all accepted abstracts in FAME(Familial Cancer)

D) Confirmation of an ongoing educational Grant from Promega

E) GGG-LS (LS-Guidelines) finalization with a third Delphi Round and in preparation for publication in BJS

F) PLSD - www.plsd.eu Expansion of collaborators, Implementation of Data Use agreements

Integrity on behalf on EHTG made arrangements for a conference in Lithuania due in summer 2020 but due to Covid-19 this had to be cancelled.

This incurred some cancellation costs which are shown in the accounts as management fees (prior year figures).

Financial review

There was a net operating deficit of €1,099 (2020: €30,757 deficit) for the period. At the period end, there were restricted funds of €Nil (2020: €Nil) and unrestricted funds of €28,919 in deficit (2020: €27,820 deficit).

Reserves policy

The company free reserves, being unrestricted funds, amounted to a deficit of €28,919 at the period-end (2020: €27,820 deficit). The directors would wish to build up reserves as a contingency against future events but appreciate that this is difficult in the current financial climate and may take some time. In the meantime the company has no significant ongoing commitments and is able to manage spending according to available funds. The directors are looking to set a specific reserves policy in the year ahead. The charity has a loyal following and in future should be able to tap into that.

Risk management

The board has discussed the major risks to which the charity is exposed. These have been agreed and minuted, and action taken where relevant.

Principal Risk

3.1.The major risk continues to be financial and is intensified due to a loss incurred at the Barcelona 2019 annual meeting, not anticipated in advance, based on the calculations delivered by the secretariat. It was anticipated that the 2020 conference would generate a profit (as all previous conferences other than the 2019 Barcelona one did) but that conference had to be cancelled due to covid-19 and the losses increased.

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Risk management (continued)

3.2. The board decided that a hybrid virtual/face-to-face conference should be held in 2021 instead of a full face to face conference. This very much reduces the financial risks of a conference. In the end the conference was fully virtual due to the travel restrictions around covid-19. During 2021, attempts were made to open a new bank account in the name of EHTG. Initially this was delayed by the very long waiting time to create a charity account at Barclays so the application was moved to the Cooperative Bank. After their checks were carried out the application was turned down because Integrity had failed to complete all the paperwork on behalf of the charity and there were outstanding issues in relation to Corporation Tax declarations. While these were being attended to, the Virtual Conference for 2021 was organised by a German Conference organising company called MCE. The meeting was a success resulting in a net positive balance which is being held in their accounts. In 2022 a new application has been made to the Bank of Scotland and final completion is awaited whereupon the conference organiser will transfer the funds relating to the 2021 Virtual conference and the successful hybrid conference held in September 2022 in Majorca, full details of which are being processed.

3.3 Revenue comes from either annual membership which gives the right to attend the conference at a reduced fee or just purely attendance at conference fees. The charity also seeks sponsorship from organisation whose products or services tie in to the work of the charity.

Mitigation of Risk

3.1. An intense discussion with our secretariat and conference provider was undertaken in 2019 expressing the disappointments and flaws during and around conferences. These were minuted and coupled with suggestions for improvement to take forward.

3.2. The difficult decision was taken at the end of the 2020 financial year to part company with the conference organiser, Integrity, after the further issues surrounding the 2020 conference. The four trustees made personal contributions to clear outstanding debts and Integrity agreed to continue to provide a banking service until a separate bank account could be opened. A VAT refund was paid into this bank facility and has been used to pay bills post year end. A Bank facility is in the process of being set up in the UK but in the meantime banking facilities are being provided by the new conference organiser Gabriele Sponholz.

Plans for future periods

The Society members were very supportive of the society and a successful virtual conference was organised for September 2021. A new conference organiser has been appointed.

The next guidelines for PJS (Peutz-Jeghers-Syndrome) are underway.

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COVID-19

The charity has been impacted by the Coronavirus pandemic affecting all charities and businesses. The directors have worked with the charity's new advisors to arrange virtual conferences instead of physical. The directors intend to support the charity through the pandemic and are confident that the charity remains a going concern for the foreseeable future.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18 May 2018 and registered as a charity. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association directors are elected to serve for three years, after which they must be re-elected at the next Annual General Meeting. There were two directors on the Board for the whole of the period, and a period of 4 months with no other directors, and since three are needed for a quorum the limited company was not quorate for this period.

On 21 June 2021 the two non-UK resident directors resigned to comply with UK bank account requirements and on 18 October 2021 a third UK resident director was appointed.

The board wish to recruit directors so that the board has a range of skills of relevance to the charity. The board currently has a broad mix of skills.

Directors induction and training

Any individual being appointed as a director will meet with the directors to discuss the charity, its operations and its future plans. The individual, at their first board meeting, is invited to address the board regarding their experience and skills.

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Organisational structure

The board is ultimately responsible for the charity and meets regularly to discuss all matters relevant to the charity.

Day to day administration of the charity was delegated to Integrity International Events Ltd who liaised with the directors on various matters. The charity has no staff. Since the cessation of the services of Integrity purely administrative matters have been dealt with by Amy McAllister - the PA to one of the directors Professor Sir John Burn.

Reference and administrative information

Charity Name	European Hereditary Tumour Group
Known as	EHTG
Charity registration number	SC048407
Company registration number	SC597633
Directors	Prof. Sir John Burn Julian Sampson Fiona Irene Lalloo (appointed 15 October 2021) Gabriella Möselein (resigned 16 June 2021) Pål Møller (resigned 16 June 2021)
Treasurer	Mev Dominguez (appointed 14 January 2019, resigned 8 October 2021) Peter Bauerfeind (appointed 8 October 2021)
Registered office	Caledonian Exchange, 19a Canning Street Edinburgh EH3 8HE
Independent Examiner	Fiona E Ramsey F.E.Laughlin Ltd t/a JC Accountants Chartered Accountants 19 Norfolk Street Sunderland SR1 1EA

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
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Statement of Responsibilities of the Board of Directors

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going basis unless it is inappropriate to assume to presume that the charitable company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the directors on 13 October 2022 and signed on their behalf by:



Professor Sir John Burn
Director

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS
PERIOD ENDED 31 DECEMBER 2021

I report on the financial statements for the period ended 31 December 2021 set out on pages 10 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)c of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act Regulation 4 of the 2006 Accounts Regulations (as amended)

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

F E Ramsey

Fiona E Ramsey
F.E. Laughlin Ltd t/a JC Accountants
Chartered Accountants
19 Norfolk Street
Sunderland
SR1 1EA

Date 13/10/22

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING
INCOME AND EXPENDITURE ACCOUNT
PERIOD ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds €	2021 Total €	2020 Total €
INCOME FROM				
Donations and grants	2	-	-	-
Charitable activities:				
Conference registration fees		11,731	11,731	2,336
Conference income		-	-	-
Sponsorship income		1,150	1,150	-
Accommodation income		-	-	-
Investments		0	0	3
Total income		12,881	12,881	2,339
EXPENDITURE ON				
Charitable activities	3	12,934	12,934	29,306
Bad debts		-	-	2,110
Late filing penalties		1,046	1,046	1,680
Total expenditure		13,980	13,980	33,096
Net surplus/(expenditure)		(1,099)	(1,099)	(30,757)
Transfers between funds		-	-	-
Other recognised gains/(losses)		-	-	-
Net movement in funds		(1,099)	(1,099)	(30,757)
Funds b/fwd at 30 December 2020		(27,820)	(27,820)	2,937
Funds c/fwd at 30 December 2021		(28,919)	(28,919)	(27,820)

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

All of the activities of the charity are classed as continuing.

The notes on pages 12 to 15 form part of these financial statements.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
BALANCE SHEET
PERIOD ENDED 31 DECEMBER 2021

	Note	2021 Total €	2020 Total €
CURRENTS ASSETS			
Debtors	4	672	2,900
Prepayments		-	336
Cash at bank and in hand		871	185
		<u>1,543</u>	<u>3,421</u>
CREDITORS			
Amounts falling due within one year	5	(30,461)	(31,241)
NET ASSETS		<u>(28,919)</u>	<u>(27,820)</u>
FUNDS			
Unrestricted	6	(28,919)	(27,820)
		<u>(28,919)</u>	<u>(27,820)</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 (the Act) and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

For the period ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Act. No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibility for: (i) ensuring the company keeps accounting records which comply with sections 386 and 387 of the Act; and (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These financial statements were approved by the Directors on 13 October 2022 and are signed on their behalf by:



Professor Sir John Burn
Director

The notes on pages 12 to 15 form part of these financial statements.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
NOTES TO THE ACCOUNTS
PERIOD ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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 (FRS102) (effective 1 January 2019).

The accounts have been prepared in Euros which is the charity's functional currency.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Change in length of reporting period

The current period covers the period 30/12/20 to 31/12/21. The comparative period covers the period 01/01/20 to 30/12/20.

Going concern

The Directors acknowledge the net liabilities position and deficit on general funds at the period end. The Directors are confident that liabilities will continue to be met as they fall due. The Directors are providing financial support when required and confirm they will continue to do so for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Income

Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity has entitlement to the income. The value of services provided by volunteers has not been included. Income from investments is included when receivable. Income from charitable activities comprises performance fee and ticket sales, and is recognised when the performance is delivered.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
NOTES TO THE ACCOUNTS
PERIOD ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (cont.)

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities in full. The charity is registered for VAT and accordingly costs are shown net of recoverable VAT.

Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the transaction date. Exchange rate differences are taken into account in arriving at movement in funds for the period.

2. INCOME FROM GRANTS AND DONATIONS

Unrestricted Funds €	2021 Total €	2020 Total €
-	-	-
-	-	-

Grant income totalled €nil (2020: €nil). All other income was unrestricted in both the current and previous periods.

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	2021 €	2020 €
Conference costs	7,793	2,898
Printing, postage and stationery		
Teleconference costs		83
Website costs	650	107
Secretary fees	1,000	-
Management fees	1,500	22,994
Professional fees	359	1,046
Bank charges	41	59
Service charges		59
Foreign exchange (profit)/loss	(68)	(156)
<u>Governance costs</u>		
Independent examination fees	1,660	2,216
	<u>12,934</u>	<u>29,306</u>

Expenditure in the period totalled €12,934 (2020: €29,306). The trustees consider there to be only one charitable activity.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
NOTES TO THE ACCOUNTS
PERIOD ENDED 31 DECEMBER 2021

4. DEBTORS: Amounts falling due within one year

	2021	2020
	€	€
Trade debtors	-	100
Sundry debtors		
VAT	672	2,800
	<u>672</u>	<u>2,900</u>

5. CREDITORS: Amounts falling due within one year

	2021	2020
	€	€
Trade creditors	-	1,210
VAT	-	-
Accruals	1,646	2,353
Deferred income (note below)	-	151
Directors' loan account	27,527	27,527
Other creditors	1,288	-
	<u>30,461</u>	<u>31,241</u>

	€	€
Deferred income		
Opening balance as at 31 December 2020	151	150
Released in year	(151)	(150)
Closing balance as at 31 December 2021	<u>-</u>	<u>151</u>

6. STATEMENT OF FUNDS

	At 31 December 2020	Income	Expenditure	Transfers	At 31 December 2021
Unrestricted funds					
General	(27,820)	12,881	(13,980)		(28,919)
	<u>(27,820)</u>	<u>12,881</u>	<u>(13,980)</u>	<u>-</u>	<u>(28,919)</u>

Unrestricted funds, which comprise the general funds, are expendable at the discretion of the directors, in furtherance of the objects of the company.

	At 1 January 2020	Income	Expenditure	Transfers	At 30 December 2020
Unrestricted funds					
General	2,937	2,339	(33,096)		(27,820)
	<u>2,937</u>	<u>2,339</u>	<u>(33,096)</u>	<u>-</u>	<u>(27,820)</u>

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
NOTES TO THE ACCOUNTS
PERIOD ENDED 31 DECEMBER 2021

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds €	Total Funds €
Current assets	1,543	1,543
Currents liabilities	<u>(30,461)</u>	<u>(30,461)</u>
Net assets/(liabilities) at 31 December 2021	<u>(28,919)</u>	<u>(28,919)</u>

	Unrestricted Funds €	Total Funds €
Current assets	3,421	3,421
Currents liabilities	<u>(31,241)</u>	<u>(31,241)</u>
Net assets/(liabilities) at 30 December 2020	<u>(27,820)</u>	<u>(27,820)</u>

8. RELATED PARTY TRANSACTIONS

The directors provided loans of €nil to the company in the period. The balance outstanding at the period end was €27,527 (2020: €27,527). None of the directors received any remuneration, nor were reimbursed any expenses.

9. COMPANY LIMITED BY GUARANTEE

The original 4 members who were director trustees have each loaned the company £4,000 that they have confirmed will be written off on winding up the company if the company has a negative balance sheet.

10. TAXATION

The charitable company is recognised as having charitable status by H M Revenue & Customs for taxation purposes. As a result no liability to taxation is anticipated on any of its income.