

**Unaudited Financial Statements**  
**for the Year Ended 5 April 2019**  
**for**  
**The Association of Breast Clinicians**

Butler & Co  
Chartered Accountants  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

**Contents of the Financial Statements  
for the Year Ended 5 April 2019**

	<b>Page</b>
<b>General Information</b>	1
<b>Chartered Accountants' Report</b>	2
<b>Client Approval Certificate</b>	3
<b>Detailed Profit and Loss Account</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6

**The Association of Breast Clinicians**

**General Information  
for the Year Ended 5 April 2019**

**COMMITTEE:**

Dr Z Goldthorpe – President  
Dr D Dalglish – Vice President  
Dr C Coleman – Secretary  
Dr C D'Arcy – Treasurer  
Dr K Jenkins – Training Officer

**ADDRESS:**

Meadowcroft  
Woodlane  
Bramdean  
Winchester  
Hampshire  
SO24 0JN

**ACCOUNTANTS:**

Butler & Co  
Chartered Accountants  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

**Unaudited Financial Statements**  
**for the Year Ended 5 April 2019**

**Chartered Accountants' Report to**  
**The Association of Breast Clinicians**

In accordance with our terms of engagement we have prepared for your approval the financial statements of The Association of Breast Clinicians for the year ended 5 April 2019 on pages four to six from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Association of Breast Clinicians and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements for the year ended 5 April 2019 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.



Butler & Co  
Chartered Accountants  
Bennett House  
The Dean  
Alresford  
Hampshire  
SO24 9BH

Date: .....21/10/19.....

Unaudited Financial Statements

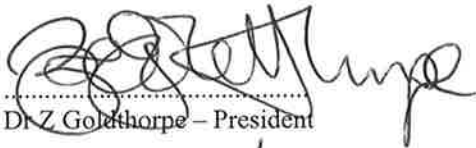
for the Year Ended 5 April 2019

The Association of Breast Clinicians

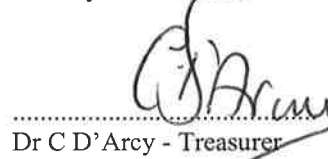
Client Approval Certificate

In accordance with the terms of engagement of Butler & Co, we approve the financial statements for the year ended 5 April 2019 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1, and for providing Butler & Co with all information and explanations necessary for their compilation.

We understand that the society has no requirement to incur any form of external scrutiny, but has at our request, had the financial statements prepared by Butler & Co, who have undertaken a cursory review of the records provided.

  
.....  
Dr Z Goldthorpe - President

Date: ..... 01/10/2019 .....

  
.....  
Dr C D'Arcy - Treasurer

Date: ..... 9/10/19 .....

The Association of Breast Clinicians

Detailed Profit and Loss Account  
for the Year Ended 5 April 2019

	2019		2018	
	£	£	£	£
<b>Income</b>				
Membership subscriptions	4,785		5,110	
Study day fees	820		1,726	
Micrima sponsorship	-		500	
Public Heal	<u>-</u>		<u>1,075</u>	
		5,605		8,411
<b>Expenditure</b>				
Venue, catering and consumables	2,556		5,835	
Refund to retired members	-		250	
Committee meeting expenses	2,300		1,249	
Insurance	159			
Secretarial support	-		320	
Computer costs	862		225	
Accountancy	360		360	
Spirit design	<u>-</u>		<u>30</u>	
		<u>6,237</u>		<u>8,269</u>
<b>NET (DEFICIT)/SURPLUS</b>		<u>(632)</u>		<u>142</u>

The Association of Breast Clinicians

Balance Sheet  
5 April 2019

	Notes	2019 £	£	2018 £	£
<b>CURRENT ASSETS</b>					
Trade debtors	2	920		550	
Prepayments	3	75		2,445	
Bank account no. 1		<u>20,981</u>		<u>19,613</u>	
		22,106		22,608	
<b>CURRENT LIABILITIES</b>					
Accrued expenses	4	<u>360</u>		<u>360</u>	
			<u>21,616</u>		<u>22,248</u>
<b>NET ASSETS</b>					
			<u>21,616</u>		<u>22,248</u>
<b>FINANCED BY</b>					
<b>RESERVES</b>					
	5		<u>21,616</u>		<u>22,248</u>

## The Association of Breast Clinicians

### Notes to the Financial Statements for the Year Ended 5 April 2019

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Co-Operative and Community Benefit Societies Act 2014. The financial statements have been prepared under the historical cost convention.

##### **Income**

Income consist of membership subscriptions of £100 per member, per annum, contributions towards study days and sponsorship monies received. Income is recognised on an accruals basis.

##### **Expenditure**

Expenditure consist of committee meeting costs, study days and website development. The expenditure incurred in for the purpose of furthering the society's common goal to ensure that its members are provided with high level Continued Professional Development (CPD) whilst obtaining economies of scale and enhancing the voice of the profession and its practitioners.

#### 2. TRADE DEBTORS

Trade debtors consist of those members who have not fully paid their membership subscriptions.

#### 3. PREPAYMENTS

Prepayments consist of 3 months, £75 of web hosting.

#### 4. ACCRUALS

Accruals consist of Butler & Co fees (£300 + VAT) for the preparation of the financial statements and review of the underlying records provided.

#### 5. RESERVES

	Reserves £
At 6 April 2018	22,248
Deficit for the year	<u>(632)</u>
At 5 April 2019	<u>21,616</u>