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**British Tinnitus
Association**

ANNUAL REPORT & ACCOUNTS

2021/22





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1 REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER

1011145

COMPANY REGISTRATION NUMBER

02709302

PATRON

The Duchess of Devonshire

PRESIDENT

Mr D J McFerran

VICE PRESIDENTS

Mrs A Carlin

Mrs S Grimes

TRUSTEES AND DIRECTORS

Ms L Gillon, *Chair*

Mrs L Colenso, *Vice Chair*

Mr G Swart, *Treasurer*
Appointed 6 November 2021

Mr C Warner, *Treasurer*
Resigned 6 November 2021

Mr J Corcoran
Elected 24 February 2021

Mr S Dodd

Dr A Geraghty

Dr L Handscomb

Dr V Kennedy
Elected 11 May 2022

Mr D J McFerran
Retired 7 October 2021

Mr S Miller
Retired 7 October 2021

PROFESSIONAL ADVISERS' COMMITTEE

Dr W Sedley, *Chair*

Dr E Marks
Retired 10 December 2021

Dr C Cederroth

Dr E Dickson

Dr A Hall

Dr J Jackson
Appointed 10 December 2021

Miss N Ronan
Appointed 10 December 2021

Ms S Salvage
Retired 10 December 2021

Mrs L Sutherland

Ms S Jones

CHIEF EXECUTIVE AND COMPANY SECRETARY

Mr D J Stockdale*

REGISTERED OFFICE

Ground Floor, Unit 5
Acorn Business Park
Woodseats Close
Sheffield S8 0TB

AUDITOR

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield S10 2QD

BANKERS

Unity Trust Bank
4 Brindley Place
Birmingham B1 2JB

HSBC Bank PLC
49-63 Fargate
Sheffield S1 2HD

INVESTMENT MANAGERS

Smith and Williamson
25 Moorgate
London EC2R 6AY

The Directors present their report and the audited financial statements of the charity for the year ended 31 March 2022. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

*Date of resignation 1 June 2022.

2.1 A MESSAGE FROM OUR CHAIR

We are very sorry to see our CEO, David Stockdale, move on to pastures new. David has been instrumental in growing the charity over the last 12 years from an income of £300,000 to over £1.3m. He has created the infrastructure for the team to move forward with confidence into our next exciting phase of major growth.

On behalf of the trustees, I would like to thank David for his commitment and dedication to the BTA and I know he will be missed by many people in the tinnitus and research communities.

David leaves us in a position of strength to take forward our flagship research project – creating a Tinnitus Biobank – which will develop our understanding and knowledge of tinnitus. This year’s Tinnitus Week launched the concept of a Tinnitus Biobank, and the response was encouraging with over 4,000 people signed up to contribute to the biobank research. As a result, we had more people contact our support services than ever before. In the coming year, we will build on this strong start with a pilot to test the feasibility of the way we collect data for the biobank.

We are actively looking to recruit a new CEO with the energy and passion to continue this essential work and create long-lasting benefits for people living with tinnitus around the globe.

We look forward to another successful year for the BTA!



Lynne Gillon
Chair





2.2 A MESSAGE FROM OUR CHIEF EXECUTIVE

The end of an era

It is with a heavy heart that I say this will be my last report as Chief Executive for the BTA (British Tinnitus Association). In March 2022, I notified the Board of Trustees that I would be stepping down in June 2022, 12 years after I first took up the role.

I will take away so much from my time working for the BTA and with the tinnitus community, but I believe that we are now in a position where we will be helped by a new perspective and new passion coming in and driving us into a new phase.

I have always seen the BTA as having two key remits: supporting people to manage their tinnitus and pushing for progress towards a cure. Looking at our work from those two perspectives, I am pleased to see that our work has grown enormously in both areas, and I hope you will forgive me mentioning a few of my most rewarding moments.

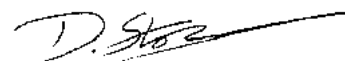
I was immensely proud to see us open our 100th tinnitus support group in 2018. We started to invest in infrastructure to encourage support groups to open in 2012, when there were just over 30 around the UK. I believed that if we put in the resources and support, we could reverse the decline and encourage groups to form and open. We knew that tinnitus could be incredibly isolating and support groups could really help. This was also confirmed during the pandemic, when our fantastic team of staff and volunteers were able to react and move these groups online ensuring that vital support remained available at a time of constant uncertainty.

On the research side, it has been a more challenging journey, but I am very proud of the narrative that we put together on why better management of tinnitus and ultimately a cure is needed, and I am hopeful that this will accelerate the advancement of our knowledge of tinnitus. It started with us looking at the economic cost of tinnitus to the NHS and UK more broadly. We then developed a 'cure map' detailing tinnitus research to date, which was published in the paper "Why is there no cure for tinnitus?". As I understand it, this is one of the most widely read tinnitus papers of all time. It clearly set out what was needed and led us to lobby government for more tinnitus research funding. We are now part of a UK Government working group looking at how this can be achieved, which is the result of our hard work and dedication to the cause.

Returning to this past year, we have once again been working hard to put in place the infrastructure to improve our support to those living with tinnitus. We have our digital project funding from the National Lottery which is helping us develop a new website and chat functionality, (after our current web chat facility reached more people this year than ever before). This will make it easier for people to find the information they need when they need it. We launched our Tinnitus Biobank campaign during Tinnitus Week 2022 and signed up over 4,000 people to support it. We expanded our online conference so that more people from around the world could contribute and benefit to the wealth of knowledge around tinnitus.

Great strides have also been made in making sure the charity is fit for the future. After much consultation, we decided to restructure our fundraising team to focus on generating funding for our support services and ambition for a Tinnitus Biobank. And I would like to thank every staff member of the BTA (past and present) for their support and professionalism whilst we transitioned through that change.

We could not have achieved any of this without the support of people living with tinnitus across the UK and further afield, so thank you!



David Stockdale
Chief Executive



3.1 WHY WE ARE NEEDED AND OUR VISION

The Trustees confirm they have referred to the Charity Commission’s general guidance on public benefit when reviewing the British Tinnitus Association’s aims and objectives, and in planning future activities and policy for the year.

Why we are needed

One in eight adults¹ in the UK has tinnitus, the sensation of hearing sound in the head and/or ears when there is no corresponding external source. For those most affected, tinnitus can be overwhelming and leave them struggling with day-to-day life, yet the condition is often overlooked and dismissed by many. To everyone living with tinnitus, our message is clear: ***your struggle is our cause.***



We provide a range of services backed up by the most up-to-date research – including support groups, telephone helpline, web chat support and advice and our website – created specifically to help people with tinnitus to manage and live well with their condition.

As a research-led charity, the British Tinnitus Association (BTA) empowers and spurs on the global scientific community to help us understand tinnitus, discover new ways to treat it and ultimately find a cure.

We work with medical professionals to ensure people with tinnitus get the right information and advice. We also build awareness with government bodies and the public to raise funds and provide support.

Our vision

We want “A world where no one suffers from tinnitus.” This is a powerful statement and one which we believe is achievable. Whilst progress has been made, there is much work to be done in finding better ways to manage tinnitus – and ultimately a cure.

Our strategy

It is our mission to drive progress towards a cure and deliver excellent support to help people living with tinnitus.

In 2020, we carried out a review of our strategy; adapting our mission and introducing a three-year goal to focus our priorities for the near future. This goal is to be a recognised leader, with worldwide influence, collaborating in tinnitus research and support. The search for a cure and enabling people to live well with tinnitus are at the heart of what we do.

We have identified four strategic priorities areas to achieve this:

Research: cure tinnitus

Support: provide world-class information, advice, and emotional support to the whole tinnitus community

Communications: be the world’s most influential tinnitus voice

Fundraising: maximise income opportunities to enable the implementation of the strategy

In this report, we discuss the progress that we have made in 2021/22.

¹ British Tinnitus Association, More people have tinnitus than previously thought, 2021



3.2 WHAT WE HAVE ACHIEVED



RESEARCH: INVESTING IN THE SEARCH FOR A CURE

“Tinnitus has changed my personality and a cure would perhaps make me feel like the person I used to be.”

We know through reaching out to the tinnitus community that current treatment and management options are not enough for the large majority of people living with tinnitus who long for the return of silence. We want to help to make this dream a reality by driving progress towards a cure for tinnitus through high-quality research.

Understanding tinnitus to cure tinnitus

We are currently in the second year of support for two projects undertaken through our large research grants programme.

King's College London and the University of Nottingham were awarded £125,000 for their study which aims to identify tinnitus biomarkers, using the health and genetics data of twins. Led by Professor Frances Williams at King's College London, and Dr Chris Cederroth at the University of Nottingham and using data from TwinsUK and the Karolinska Institutet's Swedish Tinnitus Outreach Project, the team are looking for biomarkers in the blood that can help to objectively diagnose and/or predict who will develop tinnitus. Several avenues have already been explored, and the research is on-going.

Biomarkers in the blood may not be the only objective indicator of tinnitus and so we have awarded a grant of £118,000 to a team from Macquarie University, Sydney, Australia led by Professor David McAlpine.

The project uses artificial intelligence (AI) to determine whether a person has tinnitus – or not – through examining recordings of their brain waves. This approach also investigates the causes of tinnitus and where changes in the inner ear and hearing brain might be occurring. Findings from the study, yet to be published, have the potential to guide new treatment options for people with tinnitus. Ultimately, such a measure would also be able to confirm that someone's tinnitus is 'cured'.

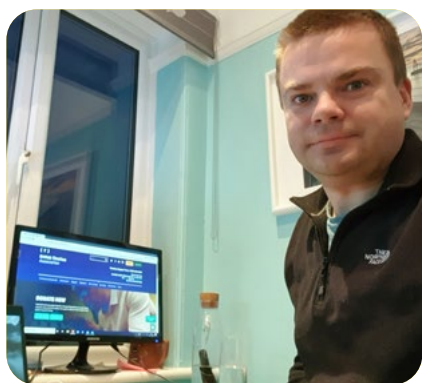
Further highlighting our collaborative approach, we are jointly funding research with the RNID, led by Dr William Sedley at Newcastle University, that looks at understanding how brain activity changes during the development of tinnitus. The research will provide understanding of the processes that underlie tinnitus, which could lead to more effective treatments. This project began in October 2021.



Despite this relatively small investment in tinnitus research, much more is required for there to be sustained progress towards a cure. To this end, we continued to campaign for increased funding in tinnitus research and ensure the needs of the tinnitus community were not forgotten in these challenging times. The fact that tinnitus has been associated with Covid-19 and is a recognised symptom of Long Covid indicates that the need for tinnitus research funding is greater than ever.

We are a key partner in the Department of Health and Social Care Adult Hearing Loss and Tinnitus Working Group which has been meeting throughout 2021/22. It is the group's responsibility to discuss priorities for future action (including new research), and opportunities for developing the capacity and capability of these research sectors. We are focused on making sure the needs of people with tinnitus are at the forefront of these.

Additionally, we launched the campaign for the establishment of a Tinnitus Biobank, more details of which can be read on page 17.



Learning about tinnitus experiences

People with tinnitus are at the heart of what we do. Understanding their lived experiences and supporting tinnitus management research is particularly important to us as we strive to gain insight into how to help and support people with tinnitus.

We undertook internal and commissioned external research this year and were delighted to be able to present the results at both the British Society of Audiology (BSA) and British Academy of Audiology (BAA) Annual Conferences.

Our poster 'Dispelling myths about Covid-19 and coronavirus vaccines and their impact on tinnitus in the tinnitus community' was presented at the BSA and BAA Conferences and discussed information needs and information seeking behaviours around tinnitus, Covid-19 and coronavirus vaccines.

At the BAA Conference, we presented 'Remote support for people with tinnitus; not just for pandemics?' Based on externally commissioned research, this session discussed the impact of the BTA online support groups and the level of demand for them. It also explored our online tinnitus workshops, which were aimed at those new to tinnitus and unable to access their local tinnitus service due to Covid restrictions. A paper based on the study has been submitted for journal publication.

Clinicians and researchers [De Ridder et al. 2021] recently proposed a new definition for 'tinnitus' and developed a definition for 'Tinnitus Disorder'. People living with tinnitus were not included in developing these definitions. A BTA team, with the aid of our Consultation Group, explored the perspectives of people with lived experience on these definitions and presented a poster at the BAA Conference. With nearly 100 posters submitted, we were delighted when this won Best Research Poster, which is a fantastic achievement and endorsed our stance that it is essential that those with lived experience of tinnitus are included in developing research proposals.

Bringing researchers together

A strong and connected tinnitus research community is vital if we are to progress tinnitus research and find a cure or cures.



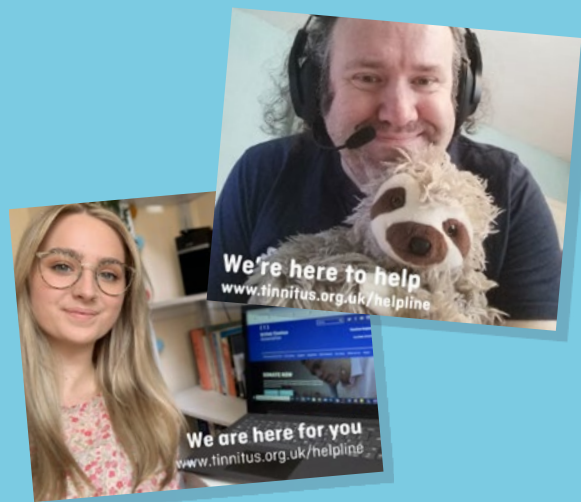
Our Tinnitus Researcher Network is a growing community of new and established researchers with an interest in tinnitus. Over the year, a total of 69 researchers from six countries, including Brazil, New Zealand, Spain, Poland and Denmark as well as the UK have met quarterly. These online sessions give researchers the chance to talk about their work and their plans, share information, and explore how to further increase capacity and secure funding.

Our Online Journal Club, which offers researchers, audiologists and hearing care professionals a development opportunity to discuss the latest tinnitus research papers, met three times in the year. A total of 81 people from 11 countries including India, Canada, US, Argentina, South Africa and Germany discussed papers on topics ranging from hearing loss prevalence, health related quality of life in patients with tinnitus, and factors influencing engagement with a digital tinnitus intervention.

A highpoint for many researchers in the tinnitus community is our annual conference, and our online event attracted a strong line up of speakers and a large, engaged audience. Our summary of the event is on page 16.

GIVING THE SUPPORT THAT PEOPLE NEED

During coronavirus lockdowns and restrictions, our staff and volunteers continued to support people living with tinnitus remotely.



Tinnitus Support Team

Our Tinnitus Support Team received 12,755 calls, web chats, emails, and texts in 2021/22, [2020/21: 14,343]. In a survey completed by staff following these interactions, they reported that they helped 98% of these and that 83% were satisfied with the help they received [2020/21: 96% and 87% respectively]. The reduction in satisfaction rate is being reviewed to identify areas that need revising.

We have also introduced a new out of hours, volunteer-led service called Community Chat, where once a week our volunteers with experience of tinnitus can support others with the condition via our web chat channel.

Some feedback included:

"Hoping I can keep this chat to refer to. Also, you have no idea how this chat has helped my understanding and guidance in links I can check out, I do not know who you are but ... it has been a pleasure to communicate with you. Thank you is not enough."

"I just had help via your chat service and the advisor was brilliant. Thank you."

"Thank you so very much for your kindness and compassion. You will never know how much it means to me"

"I was feeling rather desperate when I called the helpline but on hearing your friendly understanding voice, I felt reassured that something could be done to help me. The result was even better than I could have imagined."

Support groups

Despite restrictions on face-to-face meetings for much of the year, the number of support groups grew to 117 [2020/21: 115]. Twenty-five of these local groups [2020/21: 21] have been supported by us to run online. Additionally, we host eight BTA online support groups, including new groups for younger people (aged 18-30) and those living with both tinnitus and hyperacusis. An overwhelming 100% of attendees of BTA online groups find them helpful [2020/21: 97%].

"Virtual BTA support group meetings have been a godsend. Without them I would not have made the progress I have achieved so far."

"The meeting was really great to me because it has change [sic] my life a lot meeting with people who experience the same thing as me. To me right now the meeting is one of the most important things [sic] in my life. Thank you for the support."





“Take on Tinnitus and the BTA took me from lying in bed - feeling hopeless - to getting me on my feet making me feel like there was a future. It offers a wise, balanced message which encourages you to live your life while being aware of how to manage the condition. It offers an unbelievably valuable service to people who may feel very vulnerable. I don't know what I would have done without it.”

Forum

Hosted by Health Unlocked, our forum provides an online peer-to-peer support network. It currently has 3,957 active users, which is up 23% on last year's 3,214 active users.

Illustrative of many such posts on the forum from users who have been supported and reassured by the community is this one:

“I'm lost for words!! Thanks so much for all your replies. It's really helped, and I think I can accept it as normal. Definitely will try to keep calm and do the breathing exercises. So glad I found the forum xx”

Online events

In the absence of face-to-face events, this year we continued our programme of workshops and webinars covering topics from supporting a young person with tinnitus, different types of tinnitus to an introduction to mindfulness. Attended by 513 individuals, an increase of 58% on the previous year the 26 (2020/21: 32), online public events received positive feedback, with 94% reporting that they found them helpful.

Some comments included:

“Really helpful. I wasn't expecting it to be as helpful as it was. I feel more in control of my tinnitus already and it's so enlightening. Every GP surgery should recommend this course for sufferers.”

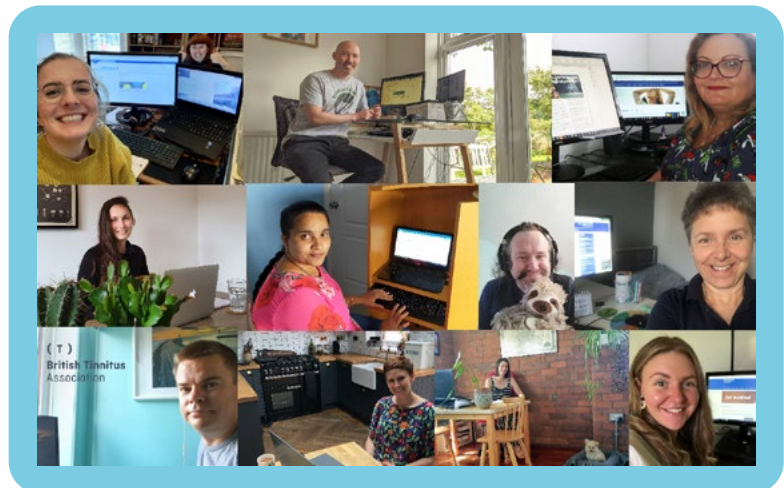
“It was a very informative and interesting workshop. All the advice, videos, activities and slide shows were relevant, clear and well-paced. It was also interesting to see the number of different participants with varied T [tinnitus] experiences, ages and backgrounds. Very supportive and thought provoking. Thank you.”

“I have never attended a webinar before and I have to admit I was nervous - I suffer from anxiety - and nearly didn't, but thank you, thank you for running it”

“Excellent in every way. Captions worked, all mics worked fine, connection was excellent. I use Zoom and Teams at work and never have such a positive experience in reception and I wear hearing aids too. It was so informative, and Lucy was so good. Thank you!”

Take on Tinnitus

Our online resource Take on Tinnitus continues to be very popular. This free e-learning programme helps people understand about tinnitus and gives simple strategies to manage it through short modules with a range of interactive exercises, video clips and self-tests. This year, there were 3,108 new registrations for the resource (2020/21: 3,514).



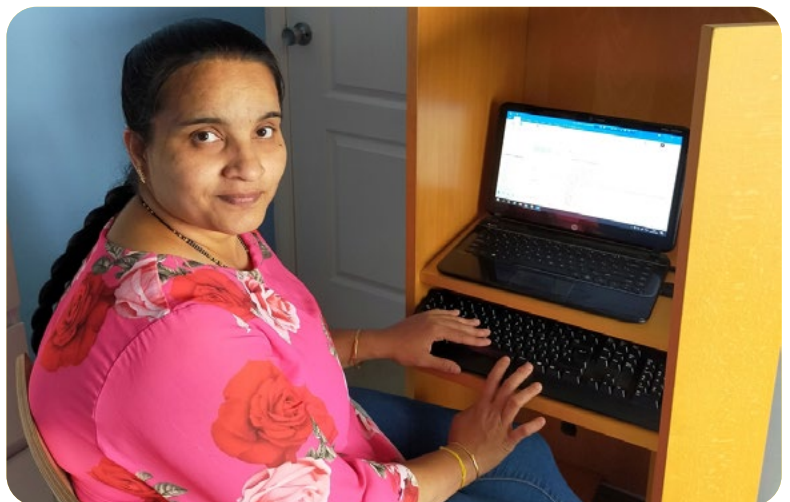


OUR SOCIAL VALUE

As well as monitoring how well the BTA performs as a charity financially, we also assess our social return on investment (SROI). SROI measures the social value of our services to our community.

A recent independent review carried out by Social Value Business looked at the value of our online support groups, support group leader training, public events, membership, SMS and web chat support services, volunteer programme and befriending scheme.

The review found that for every £1 we spend on delivering services, we create £13.71 in social value.



SUPPORTING PROFESSIONALS

As well as supporting people affected by tinnitus, we help professionals make sure they give their patients the best possible support.

The BTA Virtual Conference

Our flagship annual conference was once again held virtually in October 2021. Building on the success of the 2020 conference, we expanded the functionality of the event site to include more opportunities for networking and interaction, and to improve the attendee experience. This allowed us to reach a wider audience, provide flexible on-demand viewing for up to 12 months and increase engagement.

We presented a five-day programme – covering the latest research developments in the field of tinnitus, practical advice for service improvement and specialist sessions – ensuring a rich and diverse representation of tinnitus work from across the world. Delivering 70% more content than in 2020, we provided 17 hours of learning (accredited by the BAA) with leading clinicians and researchers. The virtual format meant that 35% of our speakers were from outside of the UK.

The conference was attended by 308 people from 25 countries, including South Africa, Canada, USA, Chile, Singapore and Switzerland, which was broadly in line with 2020 (306 and 26, respectively). However, we are reaching new audiences, as 41% of attendees had not attended a BTA conference previously. During the live sessions across the five days, attendees submitted 340 questions, a 16% increase on 2020.

90% of attendees found the conference useful, and the same percentage scored their conference experience as excellent. Some comments we received included:

“One of the best, most informative events I have attended EVER over the past 20+ years. Top class presenters, interesting subject matter and very well organised throughout. I cannot praise the organisers and staff enough. Well done!”

“Fantastic presentations with some unique ideas that even as an experienced audiologist I had not considered. So great to be able to access online otherwise would miss out on this.”

“I really enjoyed the virtual conference as I have not been able to attend all the live sessions but knowing I can go back and watch the ones I have missed or rewatch some that I felt had real value for me is really great.”

“Thank you so much for organising this and making it accessible for people around the world to participate and learn during this pandemic. I really appreciate this virtual platform and the format used for the live Q&A sessions.”

Online Journal Club

Our Online Journal Club, which offers audiologists and hearing care professionals a development opportunity to discuss the latest tinnitus research papers, continued to meet on a regular basis.

Professional development

As part of our commitment to improved tinnitus management, our long standing and highly respected Tinnitus Adviser Training course was also moved online. Aimed at audiologists, ENT specialists and other health care professionals, 38 people attended one of the four courses held during the year. Feedback from these courses was universally positive, with 100% of attendees feeling that the event was worthwhile and 100% would recommend the course to a friend or colleague.

Staying connected

We maintained close links with relevant professional organisations, including industry bodies and leading research centres. We have continued memberships with organisations including the Alliance on Hearing Loss, Scottish Tinnitus Advisory Group, the Network for Patients, the Helplines Partnership, the Patient Information Forum, the Fundraising Regulator, Charity Comms, the Charity Finance Group, the British Academy of Audiology, EUTINNET, the UK Hearing Conservation Association, and the British Society of Audiology. Our Chief Executive is a member of the British Society of Audiology's Tinnitus and Hyperacusis Special Interest Group.



RAISING AWARENESS OF TINNITUS

The Sound of Science: Tinnitus Biobank

Tinnitus Week 2022, which occurred between 7-13 February, is one of our key opportunities to raise awareness of tinnitus to a wider audience. This year, we launched our campaign for a Tinnitus Biobank – a research study to help us understand the condition and answer questions that, thanks to chronic underinvestment, remain unanswered.

The campaign included a short animation explaining the need and practicalities of a Tinnitus Biobank which we estimated would cost £4m to establish - 0.53% of the cost of tinnitus to the NHS annually (currently estimated at £750m). Plus, we launched a supporting white paper - 'The Sound of Science: The urgent need for a Tinnitus Biobank', and a special podcast hosted by the BTA which delved into the needs outlined in the paper and the animation. All these activities pointed towards a call to action for the viewer or listener – to sign up to participate and support a Tinnitus Biobank.

We were delighted to find that in the week itself, 3,333 people signed up to participate in the biobank – a number which far exceeded our target of 1,000 (which we had achieved by the end of the first day!).

The media response to our Tinnitus Biobank campaign was incredible. The BTA and tinnitus were talked about and covered in major national media outlets such as the BBC (top story on the website, across multiple national and local radio stations and as part of their BBC Breakfast and The Nine TV shows), The Times, The Independent, The Daily Express, The Evening Standard and the Yorkshire Post.

We also had a great response across our digital platforms – with over 20,000 people viewing our Tinnitus Biobank webpage during the campaign week. The engagement on social media was also remarkably high – including our campaign being shared by Age UK and the Welsh Chief Medical Officer. The hashtag #TinnitusWeek was used over 7,000 times and interacted with 8.6m times and our images and social media accounts were included as one of the top influencers for the week. Additionally, our call-to-action Tinnitus Biobank email was sent to 30k subscribers – 46% of whom opened and engaged with the email.

This high level of media and digital coverage increased the number of people contacting us via our web chat from a daily average of 65 to 183 on 7 February. It also created a spike in membership – with 50 new applications coming in that week alone.

Giving information people can trust

Over the last year, we supplied information to people affected by tinnitus. There were 2.8 million page views of our tinnitus information online, which is lower than last year's 3.6 million views. This was likely due to the previous year being at the heart of the Covid-19 pandemic when people were relying on websites such as ours to provide them with vital information.

However, we have significantly grown the number of people subscribing to our e-newsletter: from 18,712 in March 2021 to 30,497 in March 2022, an increase of 63%.

Our social media following (Facebook, Twitter, Instagram, and LinkedIn) grew by 11% from 45,300 to 50,300. There were 106,850 views of our videos on YouTube during the year, which was down from 238,800 the previous year. Once again this could be attributed to the previous year being the start of the Covid-19 pandemic.



We developed two new information resources for people with tinnitus who also had severe or profound hearing loss. We reviewed 16 tinnitus treatments and provided evidence-based recommendations for or against these – enabling the tinnitus community to make informed decisions about them and, in some cases, avoid potentially harmful supplements.





WHAT OUR COMMUNITY NEEDS AND WANTS

We engage with our community on a regular basis to ensure that the plans and decisions we make and the resources we produce reflect what our community needs and wants.

During the year, we have done this in various ways, including working with our consultation group – made up of 92 people – on new information resources; canvassing opinions on a potential Tinnitus Biobank research project; developing a community call group to support with assessing how we want to transform our brand; working with the developers on a chatbot pilot; and

co-producing the response to the Tinnitus and Tinnitus Disorder paper mentioned on page 12.

Our bi-annual survey received over 2,250 responses and covered topics including the impact of tinnitus, satisfaction with tinnitus services, awareness of BTA's research and support, and what our focus should be in the future.

Reaching more people with tinnitus

We have made huge strides in recent years, which we're very proud of, but we know the BTA must evolve if we are to reach even more people living with tinnitus, raise awareness of the condition and support the highest-quality research.

With this in mind, we have been taking stock of how we present and talk about ourselves. We have been consulting our supporters (and people with tinnitus who have never heard of us) through interviews, focus groups and surveys to gauge their thoughts and opinions to improve our communications and shape the future of the BTA.

RAISING MONEY

It has been a challenging year to raise funds, but we have responded positively to the ever changing fundraising environment.

Mass-participation events were still restricted for much of the year and there remained fewer opportunities to encourage in-person donations, as well as reduced opportunities to engage with corporate supporters. The competition for grants and donations from trusts and charitable foundations was fierce and trusts and foundations themselves are facing challenges in maintaining their resources.



Due to the challenging environment, we raised £766k in the year which is a substantial fall from the £1.20m raised in the previous year. Our thanks go to our incredible supporters and fundraising team who worked so hard to raise the money to allow us to continue our work to support people living with tinnitus and to invest in research to find cures. This accounted for much of our total income of £861k (2020/21: £1.36m); the remainder came from trading, events, investments, and bank interest.



Legacies

A proportion of our income (£181k) (2020/21: £0.9m) came from the generous donations of gifts in supporters' Wills (legacies). Many of our research projects that we commission would not be possible without these legacies. As the comparison with last year's figure highlights, legacy income is uncertain. To reduce risk, we put in significant efforts to balance this with fundraising from other sources.

Thanks to the amazing generosity of the tinnitus community, we increased the amount of unrestricted donations from individuals to £152k (2020/21: £129k) a rise of 17% which is a remarkable figure given the pressure on personal finances. Even more remarkable is that the number of regular givers increased by a 194% to 562 (2020/21: 191). We thank everyone for their generosity.

Donating virtually

A big focus over the last year was creating and developing a range of ways that people can support us virtually. This included the BTA Lottery, Facebook fundraisers, seasonal raffles and a Christmas Appeal as well as encouraging sign ups to schemes such as Amazon Smile and EasyFundraising.

Motivating membership

Our more flexible membership scheme has now been in operation for a full year, and we continue to invest in the promotion of our corporate and individual schemes and increasing engagement with existing members. We recruited 735 new individual members in 2021/22, which is a slight fall compared to 776 last year, but income from individual membership fees increased by 26% to £55k (2020/21: £43k).

Our fantastic fundraisers pushed themselves with challenges, including our largest ever team who participated in the virtual Virgin Money London Marathon, climbing Snowdon to celebrate a 70th birthday, swimming 100 miles, a non-uniform day, a Yorkshire Three Peaks Hiking challenge, 200km cycle, a head shave and much more.





We succeeded in growing Corporate Membership numbers by 13% year-on-year and 71 companies and organisations now support us in this way, generating £24k (2020/21: £22k). The pandemic and resulting lack of face-to-face events significantly impacted opportunities to secure additional corporate sponsorship and partnerships, but we are continuing to work with corporate supporters to increase income generation potential in 2022/23.

Grateful for grants

During an uncertain and challenging year, we are incredibly grateful to the trusts, foundations and other grant-giving organisations that have supported us.

Grants have secured the sustainability and growth of our tinnitus support services. This includes developing technology to improve services, and help meet essential running costs.

Despite the increased demand for grant funding across the sector, our grant income was above last year's. However, we expect the situation to remain difficult, and we feel that the restructured team will be well equipped to deal with the challenges.

Funders during the period have included the Woodroffe Benton Foundation, Peter Sowerby Foundation, Hospital Saturday Fund, David Family Foundation, J G Graves Charitable Trust, The Worshipful Company of Grocers and National Lottery Community Fund.

EMBRACING TECHNOLOGY

Digital futureproofing

In February 2020, we were awarded a three-year grant from the National Lottery Community Fund's Digital Fund to help us to become digitally fit for the future. This year, we accessed tailored digital support from industry experts – offered as part of the award – to help with discovering what the tinnitus community needs from us in the way of tinnitus support.

To discover what the community need is, we:

- **Surveyed 840 people from the tinnitus community plus the BTA staff**
- **Held community call groups to define problems and discuss solutions**

- **Trialled a prototype web service and gained live user feedback**
- **Used this knowledge to define the optimal digital channels that our users need and what the BTA staff needed to improve service delivery**

The output of this phase was two-fold – internal and external need.

Internally, we identified that a new CRM [customer relationship management] system was required to streamline our internal processes.

Externally work began on developing a new suite of digital channels – including a new website and e-learning platform - which are best suited to our target audience of people living with tinnitus. These channels are planned to be launched in 2022.



We have a digital working group that leads on areas of development for internal systems, service delivery, web development and e-learning.

3.3 OUR FUTURE PLANS

This last year was filled with uncertainty due to the Covid-19 pandemic. We have dealt with lockdowns, phased returns, lifting of restrictions and ‘new normals’. However, we have and are listening to our staff, volunteers, and service users to ensure in this next phase we help and support as many people living with tinnitus as we can.



In 2022/23 we plan to:

Increase our understanding of tinnitus

We are passionate about driving progress in the search for tinnitus cures. We are pressing ahead with plans for the development of a Tinnitus Biobank, which will significantly improve our understanding of the complex condition. We aim to build on the success and backing we received during Tinnitus Week 2022 and push forward with proving the validity of the biobank. We will also maintain our active role in the Department of Health and Social Care's Adult Hearing Loss and Tinnitus Working Group, and we will continue to push for increased funding in tinnitus research.

Improve digital information and support

We will continue our digital transformation journey. We plan to introduce a chatbot which will supplement our existing live web chat function and allow us to support people who need our help outside working hours. We will redevelop our website, as we need an improved online presence which provides clear, informative, and trustworthy information to people at all stages of their tinnitus journey. We will support professionals to increase their knowledge and understanding of tinnitus by launching a learning management system, which will give GPs, audiologists, ENTs, and hearing care specialists access to flexible e-learning opportunities.

Extend our reach

We know that our support is valued and helpful, but we also know that we are not reaching everyone who needs us. Everyone touched by tinnitus needs to know that we are here for them. We will focus on addressing this over the next year, using the feedback from our consultation with current and potential audiences. This will involve looking at how we can improve our brand and communications to extend our impact and make sure that we are more active, synonymous with tinnitus, and immediately relevant and inclusive to all those in the tinnitus community, now and in the future.

Become more diverse and inclusive

We want to best meet the needs of everyone affected by tinnitus, which means that we need to be a fully inclusive charity. We have established an equity, diversity, and inclusion (EDI) staff group which will use the findings of our recent EDI report to identify our short- and long-term EDI goals and ensure that inclusion and diversity is across everything we do.

3.4 STRUCTURE, GOVERNANCE AND MANAGEMENT

The British Tinnitus Association is a registered charity (no. 1011145) and company limited by guarantee, registered in England and Wales (no. 2709302). Its objects and powers are set out in the Memorandum and Articles of Association.

Our Trustees, President, Vice Presidents, Professional Advisers' Committee and Chief Executive of the BTA are listed within the Reference and Administrative section of the accounts.

The Trustees

The Directors of the charitable company ('the Charity') are its Trustees for the purpose of charity law and throughout this report are referred to as 'the Trustees'.

In accordance with the Memorandum and Articles of Association, one-third of the Trustees are subject to retirement by rotation or, if their number is not a multiple of three, then the nearest number rounded up to one-third shall retire from office at the AGM. Retiring members are eligible for re-election for up to three terms.

The BTA monitors the development of Trustees to ensure they are provided with training on their role and responsibilities, directed by Charity Commission guidelines. The Trustees are responsible for setting the strategy and establishing policies; they met six times during 2021/22. There are also three sub-committees, to which the board delegates responsibility, for matters related to finance (which met five times in the year), research (which met three times), and HR (which met three times).

Chief Executive

Authority to conduct the BTA's day-to-day activities is delegated to the Chief Executive, who is responsible for ensuring that the agreed strategy and policies are carried out. A Senior Leadership Team of four senior managers reports to the Chief Executive and meets weekly.

Employees

In 2022, we restructured our fundraising team to be better equipped to deliver on our plans to develop and launch a Tinnitus Biobank. We introduced the role of Director of Fundraising and Communications to oversee the new structure and staff were invited to apply for the new roles internally first.

At the end of 2021/22, the BTA had 24 employees (2020/21: 22). Staff development is considered key to the BTA's success, and a budget is allocated annually for professional training.

As we begin to recruit into the new structure we have reviewed and amended our recruitment process to make it as inclusive as we can, with the aim of encouraging more diverse candidates to apply.

Volunteers

Volunteers continue to be indispensable to the effective provision of our services. We currently have 186 active volunteers across the country. We have grown our volunteer network since the pandemic began, and numbers remain steady, despite the challenging situations many volunteers face.

This year we made a record number of befriending matches, with 68 people receiving one-to-one support from our trained volunteers.

Our volunteers carry out various roles including support group leaders, helpline and web chat advisers, befrienders, and administrative support. To help our volunteers connect with and learn from each other, we have introduced regular online forums for befrienders and support group leaders, with the opportunity to share their experiences and get updates about tinnitus and the BTA.

3.5 OUR FUNDRAISING PRACTICES

Below, we report on our fundraising efforts and the ways in which we make sure that our fundraising complies with regulation and with good practices in our sector.

Fundraising regulation

The British Tinnitus Association is registered with the Fundraising Regulator, and we are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice. There have been no compliance issues related to these standards during the year. We are also regulated by the Gambling Commission.

How we fundraise

We raise funds through voluntary and earned income. Gifts left to us in Wills make up much of the income that we receive. We focus on finding and engaging with donors, funders and partners who can help us reach the income targets we have set for ourselves to meet the needs of the tinnitus community.

In 2021/22, we did not carry out any telephone, face-to-face, or mass-participation fundraising. Instead, we concentrated on virtual fundraising events as well as digital and postal communications to encourage the public to join us in silencing tinnitus. We offer several ways in which our supporters can get involved and help raise the funds we need to support people living with tinnitus and carry out research into a cure. Those opportunities include leaving gifts in Wills, taking part in sponsored challenges, donating in response to our appeals or becoming a member of the BTA.

We also work in partnership with trusts, foundations and companies who give generously to specific areas of our work as an organisation.

Working with third-party fundraisers

We occasionally work with carefully selected professional fundraising consultants to support us with fundraising activity. This year, we worked with consultants to enhance our fundraising capacity and expertise: Capidale supported the development and submission of grant applications; Summit Fundraising advised on major donor giving potential; and Inspired Fundraising provided individual giving support. Think Consulting Solutions Limited provided fundraising growth potential research support.

We ensure that all fundraising activities delivered by contracted fundraising agencies or individuals are monitored through regular meetings and measurement. Agencies are contractually required to ensure all fundraising activity is in accordance with all applicable legal requirements, the BTA's Safeguarding and Data Protection policies, and the relevant codes of practice issued by the Fundraising Regulator. Professional fundraising agencies must have clear, transparent, and up-to-date policies in place to protect vulnerable people and other members of the public from unreasonable behaviour.

Keeping our supporters and their data safe

We take our responsibility to manage our supporters' data very seriously. We take active steps to respect people's privacy and their communication choices, and we are investing in our technology to help us.

In line with the General Data Protection Regulation (GDPR) legislation, we publish our privacy policy. This policy outlines how we manage people's data. We do not swap, sell, or share our supporters' details with other charities or organisations.

Feedback and complaints

Our website clearly outlines our process for complaints, timescales for responses and details of how to escalate an unresolved complaint to the Chief Executive and Trustees. We did not receive any fundraising-related complaints during the year.

3.6 OUR APPROACH TO SAFEGUARDING

We work hard to ensure that we are in the best possible position to safeguard people living with tinnitus, particularly those who may be vulnerable. We have a safeguarding working group, which meets monthly and regularly reviews interactions with those people who use our support services who may be vulnerable. Our safeguarding policy is reviewed annually, and mandatory training undertaken by all staff and volunteers.

3.7 FINANCIAL REVIEW

At the year-end, restricted reserves were £533,304 (2020/21: £522,813) and unrestricted reserves were £522,174 (2020/21: £905,795). The deficit for the year was £373,130 (2020/21: surplus, £223,511), which includes gains on investments of £47,392.

Investment policy

The investment policy of the BTA is to maximise the total return without undue risk and having regard to the operating requirements of the Charity and the reserves policy. In practice, whilst kept under constant review, this means that funds are held in long- and short-term interest-bearing deposit accounts with UK banks and building societies or managed investment funds, seeking to achieve a rate of return taking into account all of the charitable best principles.

Reserves policy

The Trustees operate a policy of retaining sufficient reserves in restricted funds without compromising the availability of those funds.

They must be available for the purposes originally intended as and when they are required. The Trustees aim to maintain unrestricted reserves at a level equivalent to no more than a year's unrestricted expenditure and no less than six months. The policy also requires the Charity to hold at least three months of the unrestricted reserves as cash or cash equivalents (investments). It also requires that investments should not constitute more than 50% of the total of cash and cash equivalents. It is their view that, given the elevated level of legacy volatility, it is important to have sufficient reserves to support the Charity whilst it seeks other funding sources.

The current level of unrestricted reserves represents just over six months of unrestricted expenditure, which is in line with the Trustees' reserves policy.

3.8

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also Directors of the BTA for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- **select suitable accounting policies and then apply them consistently;**
- **observe the methods and principles in the Charities SORP 2019 (FRS 102);**
- **make judgements and estimates that are reasonable and prudent and**
- **prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Disclosure of information to the Auditors

As far as the trustees are aware:

- **there is no relevant audit information of which the charitable company's auditor is unaware; and**
- **the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.**

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

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company Directors.

On behalf of the Board,



Lynne Gillon
Chair
20 July 2022

4 INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH TINNITUS ASSOCIATION

Opinion

We have audited the financial statements of the British Tinnitus Association (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- **give a true and fair view of the state of the charitable company's affairs as of 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;**
- **have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and**
- **have been prepared in accordance with the requirements of the Companies Act 2006.**

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the Directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 25, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charitable company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charitable company and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102 and the Companies Act 2006. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- **Discussions with management and those responsible for legal compliance procedures within the charitable company to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;**
- **Reviewing minutes of Trustee meetings;**
- **Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;**

- **Challenging assumptions and judgements made by management in their significant accounting estimates.**
- **Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.**

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

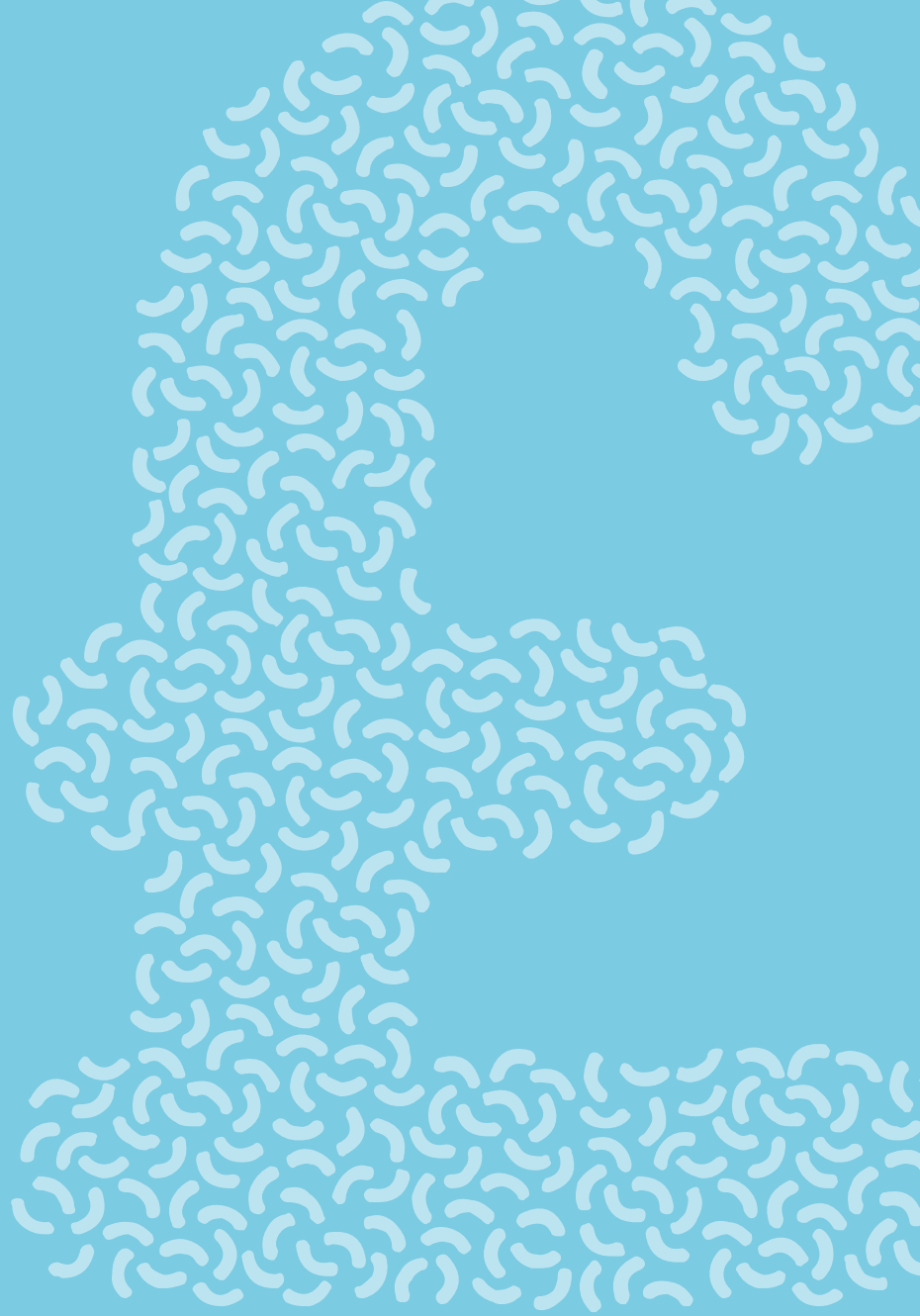
Hawsons

Simon Bladen
Senior Statutory Auditor

For and on behalf Hawsons Chartered Accountants, Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield S10 2QD

28 September 2022



FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL ACTIVITIES

| | Note | Unrestricted funds £ | Restricted funds £ | 2022 Total £ | 2021 Total £ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|--------------------|
| Income | | | | | |
| Donations and legacies | 2 | 336,514 | 349,923 | 686,437 | 1,216,085 |
| Charitable activities | 3 | 144,503 | - | 144,503 | 97,430 |
| Other activities | 4 | 17,416 | - | 17,416 | 35,905 |
| Investments | 5 | 12,192 | - | 12,192 | 7,438 |
| Total income | | 510,625 | 349,923 | 860,548 | 1,356,858 |
| Expenditure | | | | | |
| Raising funds | | (289,023) | - | (289,023) | (175,326) |
| Charitable activities | 7 | (564,429) | (339,432) | (903,861) | (1,003,650) |
| Other activities | | (88,186) | - | (88,186) | (88,603) |
| Total expenditure | | (941,638) | (339,432) | (1,281,070) | (1,267,579) |
| Net gains on investments | 17 | 47,392 | - | 47,392 | 134,232 |
| Net (expenditure)/income | | (383,621) | 10,491 | (373,130) | 223,511 |
| Net movement in funds | | (383,621) | 10,491 | (373,130) | 223,511 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | 25 | 905,795 | 522,813 | 1,428,608 | 1,205,097 |
| Total funds carried forward | 25 | 522,174 | 533,304 | 1,055,478 | 1,428,608 |

All income and expenditure derives from continuing activities.
The Statement of Financial Activities includes all gains and losses recognised during the year.

5.2

BALANCE SHEET

Company registration number: 02709302

| | Note | 2022 £ | 2021 £ |
|--|------|------------------|------------------|
| Fixed assets | | | |
| Intangible assets | 15 | 25,000 | - |
| Tangible assets | 16 | - | - |
| Investments | 17 | 14,952 | 819,390 |
| | | 39,952 | 819,390 |
| Current assets | | | |
| Stock | 18 | 968 | 3,135 |
| Debtors | 19 | 130,738 | 159,448 |
| Cash at bank and in hand | | 1,303,584 | 816,069 |
| | | 1,435,290 | 978,652 |
| Creditors: amounts falling due within one year | 20 | (387,337) | (222,854) |
| Net current assets | | 1,047,953 | 755,798 |
| Total assets less current liabilities | | 1,087,905 | 1,575,188 |
| Creditors: amounts falling due after more than one year | 21 | (32,427) | (146,580) |
| Net assets | | 1,055,478 | 1,428,608 |
| Charity funds | | | |
| Restricted funds | 25 | 533,304 | 522,813 |
| Unrestricted funds | 25 | 522,174 | 905,795 |
| Total Charity funds | 25 | 1,055,478 | 1,428,608 |

The Financial statements were approved and authorised for issue by the Board on 20 July 2022. Signed on behalf of the Board of Trustees



L Gillon, Chair
20 July 2022

The notes on pages 33 to 47 form part of these financial statements.

5.3 STATEMENT OF CASH FLOWS

| | Note | 2022 £ | 2021 £ |
|---|------|------------------|------------------|
| Net Cash flow from operating activities | 27 | (351,507) | 420,404 |
| Cash flow from investing activities | | | |
| Payments to acquire intangible assets | | (25,000) | - |
| Payments to acquire investments | | (77,981) | (259,342) |
| Receipts from sales of investments | | 929,811 | 24,653 |
| Interest received | | 217 | (519) |
| Dividends received | | 11,975 | 7,957 |
| Net cash flow from investing activities | | 839,022 | (227,251) |
| Net increase in cash and cash equivalents | | 487,515 | 193,153 |
| Cash and cash equivalents at 1 April 2021 | | 816,069 | 622,916 |
| Cash and cash equivalents at 31 March 2022 | | 1,303,584 | 816,069 |

5.4 NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. General information and basis of preparation

The British Tinnitus Association (BTA) is a registered charity and a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these Financial statements. The nature of the Charity's operations and principal activities are set out in the Trustees' Report.

The Charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £.

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

b. Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

c. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Legacies are recognised at a point that they are quantifiable and there is reasonable certainty that they will be received. On occasion legacies will be notified to the Charity however it is not possible to measure the amount expected to be distributed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Such income is recognised net of VAT.

Investment income is earned through holding assets for investment purposes such as shares and property funds. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Charity's right to receive payment is established.

d. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes direct costs and appropriate proportion of the support costs of the business.
- Expenditure on charitable activities includes direct costs and appropriate proportion of the support costs of the business.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grant. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside the control of the charity.

e. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative costs and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to

cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and other overheads have been allocated on the following basis:

The time spent on activities was calculated by reference to a typical four-week period for all staff. Overhead has been attributed based on the hours spent on each area of activity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in Note 8.

f. Intangible assets

Intangible fixed assets are stated in the balance sheet at cost less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Other assets: 10% on cost per annum

g. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended. The capitalisation policy is to capitalise all individual assets having a cost of £1,000 or greater.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings: 33% on cost per annum.

h. Investments

Investments are recognised initially at fair value, which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SOFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

i. Stock

Stock is stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

j. Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

k. Leases

Rentals payable and receivable under operating leases are charged to the SOFA on a straight-line basis over the period of the lease.

l. Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments.

m. Employee remuneration

The Charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

o. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held

and the expected level of income and expenditure for 12 months from authorising these financial statements. Despite the current global impact of Covid-19, the Trustees believe that the expected level of income is sufficient, especially considering the level of reserves held by the Charity, to enable it to continue as a going concern.

n. Tax

The Charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered

2. INCOME FROM DONATIONS AND LEGACIES

| | 2022 £ | 2021 £ |
|---------------------|----------------|------------------|
| Gifts and donations | 151,583 | 129,230 |
| Legacies | 181,111 | 949,268 |
| Grants | 353,743 | 137,587 |
| | 686,437 | 1,216,085 |

Within donations and legacies are restricted donations of £680 (2021: £6,453) and restricted legacies of £5,000 (2021: £469,758)

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2022 £ | 2021 £ |
|--------------------------|----------------|---------------|
| Membership income | 79,128 | 65,971 |
| Meetings and conferences | 65,375 | 31,459 |
| | 144,503 | 97,430 |

4. INCOME FROM OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Sale of goods | 16,665 | 33,231 |
| Advertising and other | 751 | 2,674 |
| | 17,416 | 35,905 |

5. INCOME FROM INVESTMENTS

| | 2022 | 2021 |
|---------------------------------------|---------------|--------------|
| | £ | £ |
| Dividends and other investment income | 11,975 | 7,957 |
| Interest | 217 | (519) |
| | 12,192 | 7,438 |

6. INVESTMENT MANAGEMENT COSTS

| | 2022 | 2021 |
|-------------------------|--------------|--------------|
| | £ | £ |
| Investment manager fees | 6,618 | 4,710 |

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES 2022

| | Activities undertaken directly | Support costs | Total |
|-----------------------------------|--------------------------------|---------------|----------------|
| | £ | £ | £ |
| Membership and support activities | 330,397 | 24,006 | 354,403 |
| Awareness and events | 275,271 | 21,606 | 296,877 |
| Project costs including research | 250,180 | 2,401 | 252,581 |
| | 855,848 | 48,013 | 903,861 |

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES 2021 (continued)

| | Activities undertaken directly | Support costs | Total |
|-----------------------------------|--------------------------------|---------------|------------------|
| | £ | £ | £ |
| Membership and support activities | 209,932 | 27,893 | 237,825 |
| Awareness and events | 265,042 | 22,626 | 287,668 |
| Project costs including research | 475,470 | 2,687 | 478,157 |
| | 950,444 | 53,206 | 1,003,650 |

8. ALLOCATION OF ALL SUPPORT COSTS 2022

| Support cost | Basis of allocation | Raising funds | Charitable Activities | Other activities | Total |
|----------------|---------------------|---------------|-----------------------|------------------|---------------|
| | | | £ | £ | £ |
| Governance | Time spent | 6,798 | 11,102 | 1,523 | 19,423 |
| Premises costs | Floorspace | 10,340 | 14,772 | 4,431 | 29,543 |
| Other costs | Time spent | 15,497 | 22,139 | 6,642 | 44,278 |
| | | 32,635 | 48,013 | 12,596 | 93,244 |

ALLOCATION OF ALL SUPPORT COSTS 2021

| Support cost | Basis of allocation | Raising funds | Charitable Activities | Other activities | Total |
|----------------|---------------------|---------------|-----------------------|------------------|---------------|
| | | | £ | £ | £ |
| Governance | Time spent | 506 | 1,371 | 211 | 2,088 |
| Premises costs | Floorspace | 10,098 | 10,098 | 10,098 | 30,294 |
| Other costs | Time spent | 6,584 | 41,737 | - | 48,321 |
| | | 17,188 | 53,206 | 10,309 | 80,703 |

The time spent on activities was calculated by reference to a typical four-week period for all staff.

9. GOVERNANCE COSTS

| | 2022 | 2021 |
|--------------------------------------|---------------|--------------|
| | £ | £ |
| Trustee expenses | 1,372 | 394 |
| Auditor's remuneration (see note 12) | 9,270 | 9,133 |
| Other | 8,781 | - |
| | 19,423 | 9,527 |

10. ANALYSIS OF GRANTS

| | 2022 | 2021 |
|---|--------|---------|
| | £ | £ |
| Grants to institutions - Research funding | 23,020 | 279,900 |

11. NET INCOME FOR THE YEAR

| | 2022 | 2021 |
|---|----------|----------|
| Net income is stated after crediting/(charging): | £ | £ |
| Operating lease rentals | (21,556) | (17,688) |
| Realised and unrealised gains on investments | 47,392 | 134,232 |

12. AUDITOR'S REMUNERATION

The Auditor's remuneration for the year is £9,270 (2021: £9,133) and includes costs underprovided last year of £Nil (2021: £2,203).

13. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

During the financial year, a leadership group comprising the Heads of Function within the business plus the Chief Executive met regularly. This group represents key management personnel. The total remuneration for six individuals including associated employer's national insurance was £281,389 (2021: £266,459).

The reimbursement of Trustee expenses was as follows:

| | 2022 | 2022 | 2021 | 2021 |
|------------------------|--------|------|--------|------|
| | Number | £ | Number | £ |
| Travel and subsistence | 2 | 264 | 1 | 394 |

14. STAFF COSTS AND EMPLOYEE REMUNERATION

The average monthly number of employees and full-time equivalent (FTE) during the year was as follows:

| | 2022 | 2022 | 2021 | 2021 |
|-----------------------|-----------|-----------|-----------|-----------|
| | Number | FTE | Number | FTE |
| Raising funds | 10 | 10 | 6 | 5 |
| Charitable activities | 15 | 14 | 16 | 15 |
| | 25 | 24 | 22 | 20 |

The total staff costs and employee benefits as follows:

| | 2022 | 2021 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 683,524 | 574,349 |
| Social security | 64,543 | 53,530 |
| Defined contribution pension costs | 31,750 | 27,513 |
| | 779,817 | 655,392 |

Only one employee received total employee benefits (excluding employer pension costs) greater than £60,000 2022: £62,220 (2021: £61,220).

15. INTANGIBLE FIXED ASSETS

| | Other intangible assets £ |
|---------------------------------|------------------------------------|
| Cost or valuation: | |
| At 1 April 2021 | - |
| Additions | 25,000 |
| Carrying value at 31 March 2022 | 25,000 |

16. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ |
|------------------------------------|-------------------------------|
| Cost or valuation: | |
| At 1 April 2021 | 67,350 |
| Additions | - |
| At 31 March 2022 | 67,350 |
| Depreciation: | |
| At 1 April 2021 | 67,350 |
| Charge for the year | - |
| At 31 March 2022 | 67,350 |
| Net book value: | |
| At 31 March 2022 and 31 March 2021 | - |

17. FIXED ASSET INVESTMENTS

| Valuation | Listed Investments |
|-------------------------|---------------------------|
| | £ |
| At 1 April 2021 | 819,390 |
| Additions | 77,981 |
| Disposals | (929,811) |
| Gains on disposals | 47,392 |
| Revaluation | - |
| At 31 March 2022 | 14,952 |

Investments at fair value comprise:

| | 2022 | 2021 |
|----------------------------|---------------|----------------|
| | £ | £ |
| Equities and managed funds | 14,952 | 751,112 |
| Alternative investments | - | 68,278 |
| | 14,952 | 819,390 |

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

18. STOCK

| | 2022 | 2021 |
|------------------|-------------|-------------|
| | £ | £ |
| Goods for resale | 968 | 3,135 |

19. DEBTORS

| | 2022 | 2021 |
|---------------|----------------|----------------|
| | £ | £ |
| Trade debtors | 2,586 | 10,163 |
| Other debtors | 128,152 | 149,285 |
| | 130,738 | 159,448 |

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|-------------------------------|----------------|----------------|
| Trade creditors | 110,486 | - |
| Other tax and social security | 16,976 | 18,004 |
| Grants payable | 211,160 | 152,229 |
| Accruals and deferred income | 48,715 | 52,621 |
| | 387,337 | 222,854 |

21. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2022 £ | 2021 £ |
|----------------|---------------|----------------|
| Grants payable | 32,427 | 146,580 |

22. LEASES

Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2022 £ | 2021 £ |
|--|---------------|-----------|
| Within one year | 18,154 | - |
| Later than one and not later than five years | 5,514 | - |
| | 23,668 | - |

23. DEFERRED INCOME

| | Total £ |
|----------------------------|------------|
| At 1 April 2021 | 39,770 |
| Additions during the year | 76,442 |
| Amounts released to income | (78,587) |
| At 31 March 2022 | 37,625 |

24. CONTINGENT LIABILITIES

There are no contingent liabilities (2021 £: Nil).

25. FUNDS RECONCILIATION

Unrestricted funds

| | Balance at 1 April 2021 | Income | Expenditure | Gains / (losses) | Balance at 31 March 2022 |
|--------------|-------------------------------|---------|-------------|---------------------|--------------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted | 905,795 | 510,625 | [941,638] | 47,392 | 522,174 |

Restricted funds

| Year ended 31 March 2022 | Balance at 1 April 2021 | Income | Expenditure | Balance at 31 March 2022 |
|---|-------------------------------|----------------|------------------|--------------------------------|
| | £ | £ | £ | £ |
| Research projects | | | | |
| General Research | 327,533 | 5,670 | [101,677] | 231,526 |
| Biobank project | 5,850 | - | - | 5,850 |
| Other funds | | | | |
| Big Data Fund | 1,766 | - | [1,766] | - |
| Focus on Younger People | 5,340 | - | [5,340] | - |
| Tinnitus Support Services | 86,067 | 123,300 | [97,320] | 112,047 |
| Helpline: specific projects | 3,470 | - | [3,470] | - |
| James Ivor Jones Memorial Fund | 8,760 | 10 | - | 8,770 |
| Shapiro prize | 1,900 | - | - | 1,900 |
| National Lottery Community Fund - Digital project | 76,241 | 155,000 | [107,533] | 123,708 |
| Daniel Ballinger Memorial fund | 210 | - | - | 210 |
| Support Groups Bedfordshire | 2,850 | - | - | 2,850 |
| Chatbot project | - | 65,943 | [19,500] | 46,443 |
| Other | 2,826 | - | [2,826] | - |
| | 522,813 | 349,923 | [339,432] | 533,304 |

FUND DESCRIPTIONS

a. Unrestricted funds

Unrestricted funds are those received for the furtherance of the aims and objectives of the BTA but with no additional restriction on how these funds can be applied.

b. Restricted funds

General Research – these are specific or general medical or healthcare research funds made up of legacies and donations specifically for the purpose of commissioning research into tinnitus.

The Supporting Veterans project – funded by the Royal British Legion, this covered research into how tinnitus impacts veterans. This was a three-year project and funded the work of a full-time researcher.

Biobank – creation of a biological database containing data from people with tinnitus.

Big Data Fund – this project considers how statistical analysis of large datasets can reveal insights into tinnitus heterogeneity.

Focus on Younger People (FOYP) – this fund is intended to support younger people with tinnitus.

Tinnitus Support Services (Information Management) – this fund was received to deliver the Charity's Helpline. During the year, further funding has been recognised to develop the Helpline with a view to restructuring and improving the Helpline service including appointing designated Helpline staff and widening the availability of Helpline services.

Helpline: specific projects – this represents funds received from different sources to develop and deliver the Charity's Helpline, both nationally and in nominated regions.

James Ivor Jones Memorial Fund – this fund was created through the fundraising efforts of Mr Jones' family and friends. The funds will be used to support people with chronic tinnitus and to investigate the links between tinnitus and hyperacusis, hypersensitivity, anxiety and depression.

Shapiro prize – a prize of £250 is awarded each year for the published research paper by a UK based author most likely to result in improved treatment or public awareness of tinnitus. The Marie & Jack Shapiro Prize is intended to encourage researchers, public communicators and others to develop an interest in tinnitus and to recognise their efforts.

The National Lottery Community Fund Digital project – to embed digital solutions across the organisation and improve the experience for our supporters, partners and, most importantly, people with tinnitus.

Daniel Ballinger Memorial Fund – this fund was created as a result of a fundraising appeal in memory of Daniel Ballinger. The majority of the fund will be used to fund research into neural plasticity in tinnitus and hearing loss.

Support Groups Bedfordshire – to fund the creation of new tinnitus support groups in this region

Chatbot – a chatbot which will supplement our existing live web chat function and allow us to support people who need our help outside working hours.

Restricted funds

| Year ended 31 March 2021 | Balance at 1 April 2020 | Income | Expenditure | Balance at 31 March 2021 |
|--|-------------------------|----------------|------------------|--------------------------|
| | £ | £ | £ | £ |
| Research projects | | | | |
| General Research | 152,187 | 474,094 | (298,748) | 327,533 |
| Supporting Veterans | 2,841 | - | (2,841) | - |
| Biobank project | - | 5,850 | - | 5,850 |
| Other funds | | | | |
| Big Data Fund | 5,575 | - | (3,809) | 1,766 |
| Focus on Younger People | 5,479 | - | (139) | 5,340 |
| Tinnitus Support Services | 88,183 | 63,577 | (65,693) | 86,067 |
| Helpline-Specific regions | 2,950 | 4,140 | (3,620) | 3,470 |
| James Ivor Jones Memorial Fund | 8,760 | - | - | 8,760 |
| Shapiro prize | 2,150 | - | (250) | 1,900 |
| National Lottery Community Fund –Digital project | 100,000 | - | (23,759) | 76,241 |
| Musicians Project | 32,351 | - | (32,351) | - |
| Chatbot | - | 5,000 | (5,000) | - |
| Daniel Ballinger memorial fund | 210 | - | - | 210 |
| Support Groups Bedfordshire | 3,000 | - | (150) | 2,850 |
| Plug ‘em Festival Skegness | 484 | - | (484) | - |
| Other | 2,826 | - | - | 2,826 |
| | 406,996 | 552,661 | (436,844) | 522,813 |

26. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Year ended 31 March 2022

| | Unrestricted funds | Restricted funds | Total |
|------------------------------------|-----------------------|---------------------|------------------|
| | £ | £ | £ |
| Fixed assets | 25,000 | - | 25,000 |
| Investments | 14,952 | - | 14,952 |
| Cash | 494,582 | 809,002 | 1,303,584 |
| Other current assets/(liabilities) | (12,360) | (243,271) | (255,631) |
| Creditors more than one year | - | (32,427) | (32,427) |
| Total | 522,174 | 533,304 | 1,055,478 |

Year ended 31 March 2021

| | Unrestricted funds | Restricted funds | Total |
|------------------------------------|-----------------------|---------------------|------------------|
| | £ | £ | £ |
| Investments | 819,390 | - | 819,390 |
| Cash | 30,652 | 785,417 | 816,069 |
| Other current assets/(liabilities) | 55,753 | (116,024) | (60,271) |
| Creditors more than one year | - | (146,580) | (146,580) |
| Total | 905,795 | 522,813 | 1,428,608 |

27. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2022 | 2021 |
|--|-----------|-----------|
| | £ | £ |
| Net (expenditure)/income for the year | (373,130) | 223,511 |
| Dividends received | (11,975) | (7,957) |
| Interest receivable | (217) | 519 |
| Depreciation and impairment of tangible fixed assets | - | - |
| Realised and unrealised gains on investments | (47,392) | (134,232) |
| Decrease in stock | 2,167 | 5,434 |
| Decrease in debtors | 28,710 | 103,893 |
| Increase in creditors | 50,330 | 229,236 |
| Net cash flow from operating activities | (351,507) | 420,404 |

28. PENSION AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £31,750 (2021: £27,513).

29. FINANCIAL COMMITMENTS

There were no financial commitments at the year-end other than operating leases disclosed at Note 22.

30. RELATED PARTY TRANSACTIONS

One of the Trustees, Lucy Handscomb, received fees during the year of £1,330 (2021: £1,790) for lecturing services provided at BTA online supported events.

(T)

British Tinnitus
Association