British Society of Audiology

Promoting excellence in hearing and balance

THE BRITISH SOCIETY OF AUDIOLOGY

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026



Trustees/Directors	Siobhan Brennan (Chair) Richard Windle (Vice Chair) Wendy Stevens (Treasurer) Jane Wild (Secretary) Nilesh Parekh Christine De Placido Ned Carter Gabrielle Saunders Rosie Mayers Diya Vaid Priya Carling Joanna Lemanska (Appointed 22/7/2025)
Charity number	1143782
Company number	7482730
Principal address	Fitwise Management Ltd Blackburn House Redhouse Road Seafield Bathgate West Lothian EH47 7AQ
Registered office	32 Queens Road Reading RGl 4AU
Independent Examiner	P. J. Nixon, FCA, Edwin Smith, Chartered Accountants 32 Queens Road Reading Berkshire RGl 4AU
Bankers	Lloyds Bank Pie 1-2 Market Place Reading Berks RGl 2EQ Barclays Standard Life PO Box 23966 Edinburgh EH31BF

Governing document - Memorandum and Articles of Association Incorporated 5 January 2011

Contents

Constitution	3
Chair's Report	4
Structure, Governance & Management	4
Strategic Direction	6
Objectives and Activities	6
Achievements and Performance	7
Financial Review	11
Statement of Trustee's Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16-25

The Trustees present their report and the financial statements for the year to 31 March 2025 and confirm that they comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102). This report is also the Directors' Report required by section 417 of the Companies Act 2006.

CONSTITUTION

The governing body of the Society is the Council. This consists of a minimum of 12 and a maximum of 16 elected members made up of five Officers of the Society (the Chair, Vice Chair, Immediate Past Chair, Secretary, and Treasurer) and other members who are expected at some time in their term of office to fulfil a specific role on Council. Council advisors may also be appointed by Council in an "ad hoc" fashion as required to meet the needs of the Society. The Council meets quarterly and is responsible for the strategic direction of the Society. Council members are from a variety of disciplines across audiology, hearing and balance science, which mirrors the professional diversity of the membership.

The Society began operating as a charitable company, known as The British Society of Audiology (A Company Limited by Guarantee, Company Registered Number: 07482730; Charity Number: 1143782) on 1 November 2012, having previously been an unincorporated entity.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

CHAIR'S REPORT
(Siobhan Brennan)

It continues to be a joy to work with BSA members, trustees, advisors and collaborators. They commit a great deal of time, effort and passion to the work of the BSA. Given that these are voluntary roles, this commitment is hugely appreciated. Our management company Fitwise have also provided a great deal of support and have been a pleasure to work with.

Particular thanks go to Wendy Stevens who has completed her role as Treasurer; we are in a secure financial position and this is in large part due to her oversight within this role.

The special interest groups continue to be a particular strength of the BSA and cover a wide range of specialisms. There is the opportunity to support the work of these groups even further and make the most of their expertise for both guidance and learning. Documents that have demanded particularly intensive work this year included: Practice Guidance Principles and Application of Clinical Peer Review in Audiology, Practice Guidance: Acoustic Considerations for Audiology Clinics, and Practice Guidance Guidelines for the Early Audiological Assessment and Management of Babies Referred from the Newborn Hearing Screening Programme We look forward to publishing the latest version of Practice Guidance Guidelines for the Early Audiological Assessment and Management of Babies Referred from the Newborn Hearing Screening Programme this year.

The BSA's engagement with other organizations who share our priorities has continued to be productive. These organizations have included the World Hearing Forum (WHF), British Academy of Audiology (BAA), British Society of Hearing Aid Audiologists (BSHAA), Hearing Loss and Deafness Alliance, NHS England Working Groups, the British Institute for Learning Disabilities (BILD) Professional Forum, the Health and Safety Executive (HSE), and the Health and Care Professions Council (HCPC).

The BSA funded speaker representation at the World Congress of Audiology in Seoul in 2026; and Verity Langlands and Silvia Di Bonaventura are thanked for their brilliant presentations at this event. We look forward to also attending the World Congress in Audiology in 2028. The BSA turns 60 in 2027, which we aim to celebrate, both the history and future of the BSA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society is a Company Limited by Guarantee and is multidisciplinary with 1366 members from all areas of audiology in the UK and overseas. As well as audiologists and scientists, it has professionals from audiology-related backgrounds, students, public, retired, and life members. The Society is a founder member of the Federation of Acoustical Societies of Europe (FASE) and is a member of the European Federation of Audiological Societies (EFAS).

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

Council & Trustees

The full list of Trustees for the reporting period is given in the Table below.

OFFICERS	1st or 2nd term	Beginning of 1st / 2nd Term of Office	End of term Date	Term as Chair began	Term as Chair ends	Notes
Siobhan Brenan - Chair Chair sits for a 2-year term	2nd	Jun-22	Jun-24	Jun-24	Jun-26	Welcomed at online AGM 2022
Richard Windle - Vice Chair VC sits for a 2-year term	1st	Jun-24	Jun-26	Jun-26	Jun-28	Welcomed at online AGM 2024
Jane Wild - Secretary Secretary sits for 3-year term	2nd	Jun-24	Jun-27			Co-opted Oct 2020 but not official until next AGM (June 2021
Wendy Stevens – Treasurer sits for 3-year term	1st	Jun-24	Jun-26			Co-opted from 19/07/2023, officially welcomed at AGM in June 2024, stepping down 2026
ELECTED TRUSTEES (all sit for a 3-year term)	**1st or 2nd Term**	**Beginning of 1st /2nd Term**	**End of Term Date**			**Notes**
Joanna Lenanska	1st	Jun-25	Jun-28			Welcomed at AGM 2025
Nilesh Parekh	1st	Jun-25	Jun-28			Co-opted early 2025, officially welcomed at AGM 2025
Christine de Placido	2nd	Jun-24	Jun-27			Welcomed at AGM 2021
Gabrielle Saunders	2nd	Jun-24	Jun-27			Welcomed at AGM 2021
Ned Carter	2nd	Jun-24	Jun-27			Welcomed at AGM 2021
Diya Vaid	1st	Jun-23	Jun-26			Welcomed at AGM 2023
Rosie Mayer	1st	Jun-24	Jun-27			Co-opted 30/6/2023, officially welcomed at AGM 2024
Priya Carling	1st	Jun-24	Jun-27			Co-opted 30/11/2023, officially welcomed at AGM 2024

Trustee Induction and Training

New Trustees are sent the Trustee handbook with ongoing support coming from the Chair, Vice Chair and other Trustees. The induction programme for new Trustees ensures that they become aware of the issues faced by the BSA and its opportunities and challenges. Each Trustee completes a skills audit when they join the Council and each of them is encouraged to take on responsibilities in areas in which they have expertise.

Responsibilities and Role of the Officers

These are defined on the Society web pages: http:ljwww.thebsa.org.uk/people/. Individual Officers' aims and objectives in their work for the Society have been reviewed by the Chair and guidance is available for all officer roles.

A. Other Members

The Chairs of the Professional Guidance Group, Research Development Group and the Special Interest Groups are advisory members of Council. The representatives of the International Journal of Audiology are currently both trustees of the Society.

Principal Risks and Uncertainties

The Society continues to hold a risk register. The principal risks identified on this register are:

- Costs exceed income
- Membership numbers decrease significantly
- Significant gaps in Trustee knowledge and expertise (K&E)
- Information governance breach
- Conflicts of interest impact on organizational decisions
- Loss of support from Fitwise/management support
- Organization not fulfilling needs of all members

To have effective governance of the BSA these risks are managed carefully and reviewed regularly by BSA Officers and Trustees.

STRATEGIC DIRECTION – THE STRATEGIC PLAN

With over 1100 members, the British Society of Audiology is one of Europe's largest learned societies for audiology and is a truly multidisciplinary organization. Through the Strategic Plan 2020-2023 the BSA aimed to become more efficient whilst also achieving measurable growth and real-world impact. The strategy document organized activity under the four strategic themes, namely, 'Improving Knowledge' 'Promoting Learning' 'Informing Practice' and 'Driving Positive Impact'. Under this strategy, the BSA aimed to maintain growth as a responsible, proactive, inclusive, representative, and internationally leading learned society. Dedicated Council meetings that took place in both September 2022 and September 2023 completed a review of the 2020-23 strategy and priorities were identified for the creation of the new strategy. The new strategy 2024 – 2027 is now complete.

OUR VISION

The BSA will build knowledge and empower professionals to improve the lives of adults and children with hearing and balance problems. The BSA strives to be the leading learned society in the field of audiology.

OUR MISSION

As a learned society, the BSA advances knowledge, promotes learning, informs good practice, and drives positive impact in the field of audiology.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

OBJECTIVES AND ACTIVITIES

The British Society of Audiology, founded in 1967, aims to increase knowledge of hearing and balance and to enhance audiology in the UK. The Society, through its Memorandum and Articles, has the objectives to advance audiology by:

1. Education and research in the science of audiology.
2. Promotion of the development of good clinical audiological practice at all stages of care.
3. Advancing the science and clinical practice of audiology by such other charitable means as the Council Members in their absolute discretion shall determine.

For details on the organisation of the society, please refer to the Memorandum and Articles and the society regulations, available online at http://www.thebsa.org.uk/about/memorandum-articles-association/. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1 each.

The Council may also set up working groups to consider specific issues as they arise. Throughout the year, the Society holds regular scientific, clinical, and technical meetings with a wide range of contributors.

The Society email address allows email communication between Council and the membership: bsa@thebsa.org.uk and the Society has its website, Facebook, Instagram and LinkedIn accounts and YouTube channel.

The Society's main publication of news and information on audiological matters are the BSA website, the monthly e-updates and the digital copy of Audacity (membership magazine available on the BSA website), which contains articles, readers' letters and abstracts of papers presented at Society meetings. The official Journal of the Society is the International Journal of Audiology, of which BSA is a tripartite owner with the International Society of Audiology (ISA) and the Nordic Audiological Society (NAS), which is published 12 times per year and is available online free of charge to our members. It has an international reputation, a high impact factor, and is recognised as a valuable part of the worldwide academic library on audiology.

Public Benefit

The Society has referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY

Membership Communications

Quarterly Newsletter

In 2026 the BSA changed from publishing monthly e-updates to Quarterly newsletters continuing to deliver in their quick-read colour-coded format with links to full information on the BSA website, BSA Recruitment and BSA Online Learning. They contain Chair's message, BSA headlines, latest news, accreditation courses, BSA recruitment, event details, updates on BSA documents, SIG 'Spotlight', IJA links and industry advertisements. A separate publication called Research Recruitment Round Up was introduced for BSA students and Early Careers Professional to highlight their studies and surveys. This is distributed in May and June every year and has been a popular addition to the membership communications.

Social Media

BSA Social media presence has continued to show steady growth through the following social platforms:

- LinkedIn
- Bluesky
- Instagram
- YouTube
- Facebook

Website

The website continues to be accessed by visitors from multiple countries, with guidance documents being the primary section of access. Analytics indicate that the website has had 99,000 views from 1st April 2025 to 31st March 2026.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

Membership Communications

Audacity
Audacity continues to provide informative and diverse articles and information. Our thanks go to Sunidhi Bhat and the team from the University Hospitals Sussex NHS Foundation Trust in Brighton. Previous editions are available through the website which is both environmentally friendly, and financially efficient. Audacity continues to provide updates from the SIGs, clinical updates, news, and featured articles

Special Interest Groups (SIGs)

The BSA has eight SIGs: Adult Rehabilitation Interest Group (ARIG) Auditory Processing Disorder (APD), Balance Interest Group (BIG), Cognition & Hearing (CH), Evoked Potentials (EP), Pediatric Audiology Interest Group (PAIG), Tinnitus & Hyperacusis (T&H) and Bone Conduction & Middle Ear Implant (BCMED) Group. In his position of Vice Chair Richard Windle has continued to have oversight of all Special Interest Groups. The BSA Special Interest Groups provide crucial expertise that is used to create and inform resources across all societal activity that help to deliver strategic aims to improve knowledge, promote learning, inform practice and drive positive impact. BSA guidance documents published or updated this year include Practice Guidance: Acoustic Considerations for Audiology Clinics, Recommended Procedure Auditory Brainstem Response (ABR) Testing in Newborns, Practice Guidance Clinical Application of Otoacoustic Emissions (OAEs) in Children and Adults, Practice Guidance Guiding Principles of Deaf Awareness in Healthcare Settings for Adults, Practice Guidance Principles and Application of Clinical Peer Review in Audiology, Recommended Stimulus Reference Levels for ABR systems, Recommended Procedure: Tympanometry and Acoustic Reflex Thresholds, Recommended Procedure: Visual Reinforcement Audiometry.

The SIGs also collaborate with other key organizations which lead to joint documents including the BSA, BAA and BSHAA Joint Position Statement and Clinical Guidance on the link between adult-onset hearing loss and dementia.

The Society would like to give thanks to the members who have stepped down from their respective SIGs in the past 12 months, many thanks to you all for your expertise, time and dedication to the BSA. For further details of the important work and activities of the SIG, are available on the BSA website.

Conference Group

At the time of writing a new lead for the Conference Group has not been recruited into the role. We look forward to a conference in 2027 in celebration of 60 years of the British Society of Audiology

The International Journal of Audiology (IJA)

The BSA continues to partner with ISA and NAS to publish the International Journal of Audiology, with two representatives from each organization sitting on the IJA Council; Gabrielle Saunders. Overall IJA is a flourishing journal led by its Editor-in-Chief, deWet Swanepoel. The current 5 year Impact Factor is 2.3, and the acceptance rate of submitted articles is 25%. There is an average of 425, 000 annual downloads/views.

Professional Guidance Group (PGG)

Linor Jones and Les Keith are currently joint leads of the PGG, and Priya Carling the PGG Lead Trustee. Members and meet on a monthly basis. Managing the high workload for this group can be problematic, the PGG typically overseeing 25-30 documents in various stages of review and development at any one time. New approaches for streamlining the work of publication of documents continues to evolve.

Online Learning Group (OLG)

We are grateful to Joanna Lemanska for all of her work on the Online Learning Group as she has reached the end of her term, and we welcome Joanna Lemanska as she takes on this role. New content continues to be uploaded on a monthly basis. Certificates of appreciation are issued to presenters that provide content. The Online Learning Group have continued to work with colleagues both internal and external to BSA.

Heritage

Rosie is passionate about the history of the BSA and agreed to take on the role of Heritage lead following several enquiries during 2023 that we were unable to provide information/an answer to as historical content for the society was no longer available. Rosie will be creating a plan of the items that the society would like to keep either in its physical form or transfer to digital format before working with our communications lead to source the items. Rosie will also be writing vignettes of relevant historical interest for Audacity.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

Awards

BSA Awards can now be applied/nominated for throughout the year, however the final deadline for nominations would be 1st March each year so we can arrange in time for that year's AGM.

Awards That Are Nominated By Members Of The Society.

The Thomas Simm Littler Lectureship Prize

The Thomas Simm Littler prize was established in 1970 to honour Dr Thomas Simm Littler, a pioneer of British audiology. The prize is awarded in recognition of an outstanding academic contribution to the discipline of audiology. It is awarded annually and consists of a certificate and honorarium. This was not awarded in 2026.

The Ruth Spencer Prize

The Ruth Spencer prize was established in 1976 to honour the memory of Ruth Spencer. Originally established by donations from Ruth Spencer's many friends and colleagues following her death, this award is now funded by the society. It is now made to recognise a piece of exemplary undergraduate work which falls under any of the 4 strategic aims of the BSA and is nominated by a BSA member of their academic staff. It is awarded annually and consists of a certificate and honorarium. The original recipient was Hilary Ballam. This was not awarded in 2026.

The Denzil Brooks Award

The Denzil Brooks trophy was established in 2007 in memory of the late Denzil Brooks who was a pioneer of adult hearing aid provision within the UK. The award is given to a member in recognition of promoting excellence in audiological practice throughout their career It is awarded annually and consists of a certificate and trophy. The recipient in 2026 was Prof Doris-Eva Bamiou

The Roger Thornton Award

Roger Thornton was the chair of the IERASG for many years and an internationally renowned researcher in the field of auditory electrophysiology. This award is given to undergraduate or postgraduate students or early career researchers who have shown excellence in their research work and would like the opportunity to share the outcomes of their work with the wider scientific community.

David Baguley Mentorship Award

In memory of the outstanding mentorship offered by David Baguely throughout his career, the David Baguely award is to acknowledge those offering mentorship and supporting the development of others. This was not awarded in 2026.

Honorary Life Membership (may be more than one award per year)

Honorary Life Membership can be awarded to people who have been active members of BSA for >10 years and who have contributed to the delivery of the aims of the Society during that time. This was not awarded in 2026

Awards That Are Nominated By Members Of The Public (BSA members are encouraged to highlight this award to their patients and their families}

The George Harris People's Choice Award

The George Harris award was established in 2006 using an endowment from the late George Harris who was a hearing aid audiologist working in the independent sector. Set up in 2006 as a result of money bequeathed to the BSA by the late George Harris. The award is made in recognition of a notable contribution to hearing aid audiology in any one year. It consists of a certificate and discretionary honorarium. The recipient in 2026 was Dean Iles.

Awards that are Nominated by Adult Rehabilitation Interest Group Chair

The Sound Practice Contributor of the Year Award

The Sound Practice Contributor of the Year Award was established in 2026, to celebrate excellence within the audiology community. This award recognises the most outstanding contribution submitted to *Sound Practice* within the past year. It celebrates high-quality work that demonstrates originality, clinical relevance, and a clear impact on audiology practice. Nominees do not have to be a member of BSA, and all contributors whose work has been published in *Sound Practice* during the award period are eligible. The recipient in 2026 was Susannah Goggins.

Awards that are Nominated by The Editorial Team of the Audacity Magazine

Jos Millar Award

The Jos Millar award was established in 2000 by the winner of the 1997 Ruth Spencer prize. It is awarded annually for the best article published in the Audacity magazine and consists of a certificate and trophy. Jos Millar, Chief Audiologist at the Waveney Hospital, Ballymena, retired after many happy years spent in audiological practice. Jos has commemorated these happy years by making an award to the BSA in the form of a shield. The recipient in 2026 Dr Siobhan Brennan.

Research Development Group (RDG)

The Research Development Group (RDG) is responsible for the development and coordination of initiatives to support BSA members in engaging in research. The Research Mentorship scheme continues to be highlighted and promoted to members of the society. The scheme is fully accessible via the new BSA website.

Global Outreach (GC)

Ned Carter is thanked for his work as lead of Global Outreach. The Global Outreach webpage enables those with an interest in global outreach to register their interest. The BSA continues to be active members of the World Hearing Forum and continues to explore accessibility of BSA Guidance to an international audience.

International Relations

Gaby Saunders is thanked for her leadership in international relations. A special session at the 2026 World Congress of Audiology (WCA) takes place in Seoul. The opportunity to represent the BSA was advertised to membership and was awarded along with a travel scholarship. Gaby has continued to strengthen our external relations, for example liaising with the European Federation of Audiology Societies (EFAS). As members of the World Hearing Forum (WHF) we look forward to supporting the extensive work of the WHF working groups. Gaby represents BSA on the newly established WHF External Relations Working Group.

Equality, Diversity, and Inclusion Group (EDI)

The EDI group is responsible for providing leadership and strategic direction in relation to equality, diversity, and inclusion (EDI) matters affecting members and Council. There has been limited activity to report upon in this last year, but we hope to re-establish the work on a specific EDI strategy in the next reporting year.

Governance

Governance Lead, Secretary & Trustee, Jane Wild and Governance Lead, Treasurer & Trustee, Wendy Stevens are thanked for their extensive work and the work of Fitwise Management Ltd over the past year on ongoing governance of the BSA governance.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

FINANCIAL REVIEW

(Wendy Stevens, BSA Treasurer)

Introduction

For the year ended 31 March 2026 I am pleased to report on yet another consecutive year of strong financial stability while we have also continued to invest in delivering a wide variety of activities and benefits to our membership. A conservative outlook on revenue generation and expenditure at the beginning of 2025 meant that we set ourselves up for a year where our cash position was not a point of concern. The Society's total net assets at year-end stand at £372.2k, with increase from £356.8k last year, which means that our financial position has remained healthy while we have continued to deliver value to our membership. Our end of year surplus of £15.4k allows the Society to look forward to delivering new and exciting membership benefits and initiatives for the audiology community.

Income

Membership subscriptions: overall as forecast for the year at £57.5k, down by £1.8k. Total membership numbers for the year did not significantly change. However, there was no interest in applying for group corporate memberships.

Advertising: total income for the year was £3.9k down by £1.4K when compared to budget. Accredited courses: total income for the year was £9.3k, which is £3.2K better than the budget.

IJA royalties: royalties from the BSA's part-ownership of the International Journal of Audiology were received at £58.1K, which is more than last year by £16K.

Gain on investment: the gain on investment is £11.3K for the year. This is higher than last year by £9K due to current economic climate on the financial markets.

Expenditure

Cost control continued to be an important part of this year's financial management strategy and contributed significantly to the positive financial performance of the year as a whole. Total expenses for the year are £125.9K (before gain on investments of £11.3K), which was better than expected, mostly due to council and representation and audacity cost savings.

The biggest unused funds are in SIG projects (£10.4K). Other positive variances are in council costs related to Executive meeting costs of £0.8K compared to £3.1K for last year. This is mainly due to lower expenses related to catering & accommodation. The exec meeting was held in university which allowed for significant savings. Moreover, there was unused funding of £1K for audacity team for conference fees.

The material costs for the year have been for association management service charges. Fitwise Management Ltd who performed all of our PA, membership, administration, bookkeeping and marketing activities at a cost of £65.7K compared to £61.1K last year. These administration costs have remained stable throughout the year and form the largest single expenditure for the Society. Other significant costs were for small research grant (£22.1K) to support members in developing clinical research capacity and capability. The decision was made to offer opportunities for professionals within audiology to apply for grant funding.

Conclusion

The overall surplus for the Financial Year is £15.4K. With this, I am confident that our financially stable BSA will be able to continue to implement new initiatives that further the vision and mission of society. It is worth noting that our stable financial base has been secured by three years of conservative financial practice. This means that the BSA can now look to invest in key areas of membership benefit in order to continue to enhance the value of BSA membership and attract new members to the Society.

Finally, I am grateful for the support of my fellow trustees and the assistance and co-operation of the dedicated staff at Fitwise Management Ltd.

Investment Policy

The policy of the BSA is to spread the risk of monies invested and to review regularly those investments to ensure maximum return without excessive risk but only in funds which are consistent with the values of the Society.

Reserves Policy

The reserve policy has been set to ensure sufficient funds are held in reserve to maintain the continued operation of the charity in respect of its charitable activities (including management, administration and other support costs) should unforeseen circumstances reduce the charity's income or increase expenditure. The Trustees believe that the level of liquid reserves should be the equivalent of 6 months operating costs. The level of reserves will be monitored on a quarterly basis.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charitable Company's Trustees/Directors are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company Law requires the Trustees/Directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees/Directors should follow best practice and:

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

The Trustees/Directors are responsible for maintaining proper accounting records which 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.

The Trustees/Directors are also responsible for the contents of the Trustees'/Directors' report, and the responsibility of the Independent Examiner in relation to the Trustees'/Directors' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the Financial Statements.

This report has been prepared in accordance with the Statement of Recommended Practice -Accounting and Reporting by Charities (FRS102} and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 16/06/2026

Signed on their behalf by Chair - Siobhan Brennan



THE BRITISH SOCIETY OF AUDIOLOGY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF AUDIOLOGY

I report to the trustees on my examination of the financial statements of The British Society of Audiology (the company) for the year ended 31 March 2026, which are set out on pages 15 to 25 .

Responsibilities and basis of report
As the trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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

1 accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Edwin Smith
32 Queens Road
Reading
Berkshire
RG1 4AU

Signed. Philip Nixon
Philip J Nixon
Date: 26 August 2026

THE BRITISH SOCIETY OF AUDIOLOGY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations, legacies etc.	**2**	6	-	6	961	-	961
Charitable activities	**3**	66,930	-	66,930	65,627	-	65,627
Other trading activities	**4**	3,926	-	3,926	4,370	-	4,370
Investments	**5**	1,113	-	1,113	1,340	-	1,340
Other income	**6**	58,127	-	58,127	60,588	-	60,588
Total income		130,102	-	130,102	132,886	-	132,886
Expenditure on:	**8**						
Raising funds		2,004	-	2,004	4,854	-	4,854
Charitable activities		111,893	64	111,957	72,915	252	73,167
Governance costs		11,997	-	11,997	11,983	-	11,983
Total expenditure		125,894	64	125,958	89,752	252	90,004
Net gains on investments	**12**	11,300	-	11,300	2,334	-	2,334
Net income/(expenditure) and movement in funds		15,508	(64)	15,444	45,468	(252)	45,216
Reconciliation of funds:							
Fund balances at 1 April 2025		322,989	33,824	356,813	277,521	34,076	311,597
Fund balances at 31 March 2026		338,497	33,760	372,257	322,989	33,824	356,813

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF AUDIOLOGY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		39		83
Investments	**14**		101,453		90,152
			101,492		90,235
Current assets					
Debtors	**15**	16,450		75,637	
Cash at bank and in hand		326,758		277,531	
		343,208		353,168	
Creditors: amounts falling due within one year	**16**	(72,443)		(86,590)	
Net current assets			270,765		266,578
Total assets less current liabilities			372,257		356,813
The funds of the company					
Restricted income funds	**19**		33,760		33,824
Unrestricted funds	**20**		338,497		322,989
			372,257		356,813

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .16/06/2026.

Wendy Stevens

Director
Company Registration No.07482730

1 Accounting policies

Charity information

The British Society of Audiology is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Queens Road, Reading, Berkshire, RG1 4AU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

Assets and liabilities are initially recognized at historical cost or transaction value except for fixed asset investments or as unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income, including donations, gifts and legacies are recognised where there is entitlement, there is sufficient certainty of receipt and so it is probable the income will be received, and the amount of income can be measured with sufficient reliability.

Subscriptions are included in the Statement of Financial Activities in the year to which they relate. Deferred income comprises subscriptions which relate to future accounting periods.

Income from conferences and meetings, advertising, sponsors and investment are recognised in the year in which they are receivable.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1 Accounting policies **(Continued)**

Governance costs comprise management and administration costs for running the charity itself as an organisation. Where applicable the costs of raising funds consist of an apportionment of overhead and support costs.

Costs of charitable activities include all direct costs and an apportionment of overhead and support costs.

1.6 Tangible fixed assets

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

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

Office Equipment	10% straight line per annum on costs
Computer Equipment/Software	33.33% straight line per annum on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

1.9 Debtors

Debtors are recognised at the settlement amount due.

1.10 Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

1.11 Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of fixed asset investments detailed above.

1.12 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

1.14 Pensions

The Trust operated a defined contribution pension scheme. All contributions were charged to the Statement of Financial Activities as incurred

2 Income from donations, legacies etc.

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	6	961

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership Subscriptions		
Subscriptions	57,579	59,624
Other		
Other income	9,351	6,003
	66,930	65,627

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Advertising	3,926	4,370

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	1,113	1,340

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Royalties	58,127	60,563
Other	-	25
	58,127	60,588

7 Grants payable

	Charitable Activities 2026 £
Grants to institutions (1 grant) - other:	649
Grants to individuals (6 grants)	21,531

The grants payable were in connection with research projects relating to the charity's objectives and activities.

8 Total expenditure

	Charitable Activities £	Governance Costs £	Raising Funds £	Restricted Funds £	2026 Total £	2025 Total £
Conference and meetings	3,981	-	-	-	3,981	6,025
Online meeting costs	503	-	-	-	503	1,372
Committee expenses	-	1,847	-	-	1,847	3,673
Management costs	68,198	7,578	-	-	75,776	61,188
Support costs	16,628	980	2,004	-	19,612	15,814
Accountancy fees	-	1,592	-	-	1,592	1,400
Grant. prizes and bursaries	22,539	-	-	64	22,603	488
Depreciation	44	-	-	-	44	48
Total expenditure	**111,893**	**11,997**	**2,004**	**64**	**125,958**	**90,008**

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,400	1,400
Depreciation of owned tangible fixed assets	44	44

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the company during the year.

None of the trustees (or any persons connected with them) received any remuneration during the year, and during the year there were £341 travelling expenses (2025 - £398) reimbursed to 2 trustees.

11 Employees

The Charity did not engage any employees during the year.

The trustees were not paid and did not receive any benefits from employment with the charity in the year (2025: £nil). Reimbursed expenses paid to trustees are detailed in note 10.

The key management personnel of the charity comprise the trustees. The trustees have assigned ‘day to day’ key management duties to a management company (see note 8 for total management costs).

12 Gains and losses on investments

	Unrestricted funds 2026	Unrestricted funds 2025
Gains/(losses) arising on:	£	£
Revaluation of investments	11,300	2,334

13 Tangible fixed assets

	Office Equipment £	Computer Equipment/Software £	Total £
Cost			
At 1 April 2025	435	3,115	3,550
At 31 March 2026	435	3,115	3,550
Depreciation and impairment			
At 1 April 2025	352	3,115	3,467
Depreciation charged in the year	44	-	44
At 31 March 2026	396	3,115	3,511
Carrying amount			
At 31 March 2026	39	-	39
At 31 March 2025	83	-	83

14 Fixed asset investments

	UK quoted investments £
Cost or valuation	
At 1 April 2025	90,152
Valuation changes	11,301
At 31 March 2026	101,453
Carrying amount	
At 31 March 2026	101,453
At 31 March 2025	90,152

Fixed asset investments revalued
These investments relate to the Vanguard Life Fund who provide the quoted market value at the year end.

The historic cost of the investments is £71,622 (2025: £71,622)

15 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	13,751	72,915
Prepayments and accrued income	2,699	2,722
	16,450	75,637

16 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Other taxation and social security		5,701	31,586
Deferred income	**17**	40,042	40,723
Trade creditors		11,407	11,238
Accruals		15,293	3,043
		72,443	86,590

17 Deferred income

	2026	2025
	£	**£**
Other deferred income	40,042	40,723

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	40,042	40,723

	2026	2025
	£	**£**
Movements in the year:		
Deferred income at 1 April 2025	40,723	20,557
Released from previous periods	(40,723)	(20,557)
Resources deferred in the year	40,042	40,723
Deferred income at 31 March 2026	40,042	40,723

18 Share Capital

The British Society of Audiology, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Resources expended	At 31 March 2026
	£	£	£
T S Littler Prize & Bursary Fund	5,300	-	5,300
R. Thornton Fund	26,793	-	26,793
IAT Fund	1,531	-	1,531
G Harris Fund	200	(64)	136
	33,824	(64)	33,760

Previous year:	At 1 April 2024	Resources expended	At 31 March 2025
	£	£	£
T S Littler Prize & Bursary Fund	5,300	-	5,300
R. Thornton Fund	27,045	(252)	26,793
IAT Fund	1,531	-	1,531
G Harris Fund	200	-	200
	34,076	(252)	33,824

19 Restricted funds **(Continued)**

Society operates two award funds. Awards are made to honour members of our profession, who in their different ways, made a significant contribution to audiology.

Through these awards, we are now able to honour our own contemporaries who have done valuable work in the field of audiology.

Thomas Simm Littler Prize and Lectureship
As a result of the generous gift of £10,000 to the Society by the organising committee of the IX International Congress in Audiology (London 1968), a lectureship and prize fund was set up in honour of the Late Dr Thomas Simm Littler, a pioneer in British Audiology.
The prize is awarded annually. It carries an honorarium of £100 together with a memorial certificate.
The lectureship is awarded every two years. It carries an honorarium of £200.

Thomas Simm Littler Bursary
One or more grants of up to £300 per year can be awarded to a member of the Society to assist in achieving training or related professional goals. Examples of uses to which the awards could be put to are: to help with travel costs to enable the results of a research project to be presented at an academic meeting; or to help with accommodation costs so that attendance at a conference can be extended to include a visit to another department.
Grants are made from the Thomas Simm Littler Awards Fund.

Industrial Audiometricians Training Fund
The Society operates an accreditation scheme for a course in industrial Audiometry and Hearing Conservation, run by external organisations. This fund was established to provide financial support for this purpose.

George Graham Harris
George Graham Harris, who died on 22 February 2005, bequeathed the sum of £1,000 to the Society. An award will be made to any individuals making a notable contribution to hearing and audiology in any one year.

Roger Thornton Memorial Fund
A generous gift of £30,000 was made in a previous year to the BSA to establish the Roger Thornton Memorial Fund primarily to fund travel awards to students engaged in research relating to audiology/hearing science.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
General Funds	299,727	130,102	(125,894)	-	11,300	315,235
Designated funds	23,262	-	-	-	-	23,262
	322,989	130,102	(125,894)	-	11,300	338,497

20 Unrestricted funds (Continued)

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General Funds	277,521	132,886	(89,752)	(23,262)	2,334	299,727
Designated Funds	-	-	-	23,262	-	23,262
	277,521	132,886	(89,752)	-	2,334	322,989

21 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	39	-	39
Investments	67,693	33,760	101,453
Current assets/(liabilities)	270,765	-	270,765
	338,497	33,760	372,257

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	83	-	83
Investments	56,328	33,824	90,152
Current assets/(liabilities)	266,578	-	266,578
	322,989	33,824	356,813

22 Related party transactions

The charity has a third share of a joint venture IJA (International Journal of Audiology) Council. The net income of IJA is paid as an annual royalty split equally between the three owners. This year the royalties payable to the charity amounted to £58,127 (2025 - £60,563). At the year-end £13,200 is included as deferred income (2025 - £19,250).

British Society of Audiology

Promoting excellence in hearing and balance

THE BRITISH SOCIETY OF AUDIOLOGY

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026



Trustees/Directors	Siobhan Brennan (Chair) Richard Windle (Vice Chair) Wendy Stevens (Treasurer) Jane Wild (Secretary) Nilesh Parekh Christine De Placido Ned Carter Gabrielle Saunders Rosie Mayers Diya Vaid Priya Carling Joanna Lemanska (Appointed 22/7/2025)
Charity number	1143782
Company number	7482730
Principal address	Fitwise Management Ltd Blackburn House Redhouse Road Seafield Bathgate West Lothian EH47 7AQ
Registered office	32 Queens Road Reading RGl 4AU
Independent Examiner	P. J. Nixon, FCA, Edwin Smith, Chartered Accountants 32 Queens Road Reading Berkshire RGl 4AU
Bankers	Lloyds Bank Pie 1-2 Market Place Reading Berks RGl 2EQ Barclays Standard Life PO Box 23966 Edinburgh EH31BF

Governing document - Memorandum and Articles of Association Incorporated 5 January 2011

Contents

Constitution	3
Chair's Report	4
Structure, Governance & Management	4
Strategic Direction	6
Objectives and Activities	6
Achievements and Performance	7
Financial Review	11
Statement of Trustee's Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16-25

The Trustees present their report and the financial statements for the year to 31 March 2025 and confirm that they comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102). This report is also the Directors' Report required by section 417 of the Companies Act 2006.

CONSTITUTION

The governing body of the Society is the Council. This consists of a minimum of 12 and a maximum of 16 elected members made up of five Officers of the Society (the Chair, Vice Chair, Immediate Past Chair, Secretary, and Treasurer) and other members who are expected at some time in their term of office to fulfil a specific role on Council. Council advisors may also be appointed by Council in an "ad hoc" fashion as required to meet the needs of the Society. The Council meets quarterly and is responsible for the strategic direction of the Society. Council members are from a variety of disciplines across audiology, hearing and balance science, which mirrors the professional diversity of the membership.

The Society began operating as a charitable company, known as The British Society of Audiology (A Company Limited by Guarantee, Company Registered Number: 07482730; Charity Number: 1143782) on 1 November 2012, having previously been an unincorporated entity.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

CHAIR'S REPORT
(Siobhan Brennan)

It continues to be a joy to work with BSA members, trustees, advisors and collaborators. They commit a great deal of time, effort and passion to the work of the BSA. Given that these are voluntary roles, this commitment is hugely appreciated. Our management company Fitwise have also provided a great deal of support and have been a pleasure to work with.

Particular thanks go to Wendy Stevens who has completed her role as Treasurer; we are in a secure financial position and this is in large part due to her oversight within this role.

The special interest groups continue to be a particular strength of the BSA and cover a wide range of specialisms. There is the opportunity to support the work of these groups even further and make the most of their expertise for both guidance and learning. Documents that have demanded particularly intensive work this year included: Practice Guidance Principles and Application of Clinical Peer Review in Audiology, Practice Guidance: Acoustic Considerations for Audiology Clinics, and Practice Guidance Guidelines for the Early Audiological Assessment and Management of Babies Referred from the Newborn Hearing Screening Programme We look forward to publishing the latest version of Practice Guidance Guidelines for the Early Audiological Assessment and Management of Babies Referred from the Newborn Hearing Screening Programme this year.

The BSA's engagement with other organizations who share our priorities has continued to be productive. These organizations have included the World Hearing Forum (WHF), British Academy of Audiology (BAA), British Society of Hearing Aid Audiologists (BSHAA), Hearing Loss and Deafness Alliance, NHS England Working Groups, the British Institute for Learning Disabilities (BILD) Professional Forum, the Health and Safety Executive (HSE), and the Health and Care Professions Council (HCPC).

The BSA funded speaker representation at the World Congress of Audiology in Seoul in 2026; and Verity Langlands and Silvia Di Bonaventura are thanked for their brilliant presentations at this event. We look forward to also attending the World Congress in Audiology in 2028. The BSA turns 60 in 2027, which we aim to celebrate, both the history and future of the BSA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society is a Company Limited by Guarantee and is multidisciplinary with 1366 members from all areas of audiology in the UK and overseas. As well as audiologists and scientists, it has professionals from audiology-related backgrounds, students, public, retired, and life members. The Society is a founder member of the Federation of Acoustical Societies of Europe (FASE) and is a member of the European Federation of Audiological Societies (EFAS).

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

Council & Trustees

The full list of Trustees for the reporting period is given in the Table below.

OFFICERS	1st or 2nd term	Beginning of 1st / 2nd Term of Office	End of term Date	Term as Chair began	Term as Chair ends	Notes
Siobhan Brenan - Chair Chair sits for a 2-year term	2nd	Jun-22	Jun-24	Jun-24	Jun-26	Welcomed at online AGM 2022
Richard Windle - Vice Chair VC sits for a 2-year term	1st	Jun-24	Jun-26	Jun-26	Jun-28	Welcomed at online AGM 2024
Jane Wild - Secretary Secretary sits for 3-year term	2nd	Jun-24	Jun-27			Co-opted Oct 2020 but not official until next AGM (June 2021
Wendy Stevens – Treasurer sits for 3-year term	1st	Jun-24	Jun-26			Co-opted from 19/07/2023, officially welcomed at AGM in June 2024, stepping down 2026
ELECTED TRUSTEES (all sit for a 3-year term)	**1st or 2nd Term**	**Beginning of 1st /2nd Term**	**End of Term Date**			**Notes**
Joanna Lenanska	1st	Jun-25	Jun-28			Welcomed at AGM 2025
Nilesh Parekh	1st	Jun-25	Jun-28			Co-opted early 2025, officially welcomed at AGM 2025
Christine de Placido	2nd	Jun-24	Jun-27			Welcomed at AGM 2021
Gabrielle Saunders	2nd	Jun-24	Jun-27			Welcomed at AGM 2021
Ned Carter	2nd	Jun-24	Jun-27			Welcomed at AGM 2021
Diya Vaid	1st	Jun-23	Jun-26			Welcomed at AGM 2023
Rosie Mayer	1st	Jun-24	Jun-27			Co-opted 30/6/2023, officially welcomed at AGM 2024
Priya Carling	1st	Jun-24	Jun-27			Co-opted 30/11/2023, officially welcomed at AGM 2024

Trustee Induction and Training

New Trustees are sent the Trustee handbook with ongoing support coming from the Chair, Vice Chair and other Trustees. The induction programme for new Trustees ensures that they become aware of the issues faced by the BSA and its opportunities and challenges. Each Trustee completes a skills audit when they join the Council and each of them is encouraged to take on responsibilities in areas in which they have expertise.

Responsibilities and Role of the Officers

These are defined on the Society web pages: http:ljwww.thebsa.org.uk/people/. Individual Officers' aims and objectives in their work for the Society have been reviewed by the Chair and guidance is available for all officer roles.

A. Other Members

The Chairs of the Professional Guidance Group, Research Development Group and the Special Interest Groups are advisory members of Council. The representatives of the International Journal of Audiology are currently both trustees of the Society.

Principal Risks and Uncertainties

The Society continues to hold a risk register. The principal risks identified on this register are:

- Costs exceed income
- Membership numbers decrease significantly
- Significant gaps in Trustee knowledge and expertise (K&E)
- Information governance breach
- Conflicts of interest impact on organizational decisions
- Loss of support from Fitwise/management support
- Organization not fulfilling needs of all members

To have effective governance of the BSA these risks are managed carefully and reviewed regularly by BSA Officers and Trustees.

STRATEGIC DIRECTION – THE STRATEGIC PLAN

With over 1100 members, the British Society of Audiology is one of Europe's largest learned societies for audiology and is a truly multidisciplinary organization. Through the Strategic Plan 2020-2023 the BSA aimed to become more efficient whilst also achieving measurable growth and real-world impact. The strategy document organized activity under the four strategic themes, namely, 'Improving Knowledge' 'Promoting Learning' 'Informing Practice' and 'Driving Positive Impact'. Under this strategy, the BSA aimed to maintain growth as a responsible, proactive, inclusive, representative, and internationally leading learned society. Dedicated Council meetings that took place in both September 2022 and September 2023 completed a review of the 2020-23 strategy and priorities were identified for the creation of the new strategy. The new strategy 2024 – 2027 is now complete.

OUR VISION

The BSA will build knowledge and empower professionals to improve the lives of adults and children with hearing and balance problems. The BSA strives to be the leading learned society in the field of audiology.

OUR MISSION

As a learned society, the BSA advances knowledge, promotes learning, informs good practice, and drives positive impact in the field of audiology.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

OBJECTIVES AND ACTIVITIES

The British Society of Audiology, founded in 1967, aims to increase knowledge of hearing and balance and to enhance audiology in the UK. The Society, through its Memorandum and Articles, has the objectives to advance audiology by:

1. Education and research in the science of audiology.
2. Promotion of the development of good clinical audiological practice at all stages of care.
3. Advancing the science and clinical practice of audiology by such other charitable means as the Council Members in their absolute discretion shall determine.

For details on the organisation of the society, please refer to the Memorandum and Articles and the society regulations, available online at http://www.thebsa.org.uk/about/memorandum-articles-association/. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1 each.

The Council may also set up working groups to consider specific issues as they arise. Throughout the year, the Society holds regular scientific, clinical, and technical meetings with a wide range of contributors.

The Society email address allows email communication between Council and the membership: bsa@thebsa.org.uk and the Society has its website, Facebook, Instagram and LinkedIn accounts and YouTube channel.

The Society's main publication of news and information on audiological matters are the BSA website, the monthly e-updates and the digital copy of Audacity (membership magazine available on the BSA website), which contains articles, readers' letters and abstracts of papers presented at Society meetings. The official Journal of the Society is the International Journal of Audiology, of which BSA is a tripartite owner with the International Society of Audiology (ISA) and the Nordic Audiological Society (NAS), which is published 12 times per year and is available online free of charge to our members. It has an international reputation, a high impact factor, and is recognised as a valuable part of the worldwide academic library on audiology.

Public Benefit

The Society has referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY

Membership Communications

Quarterly Newsletter

In 2026 the BSA changed from publishing monthly e-updates to Quarterly newsletters continuing to deliver in their quick-read colour-coded format with links to full information on the BSA website, BSA Recruitment and BSA Online Learning. They contain Chair's message, BSA headlines, latest news, accreditation courses, BSA recruitment, event details, updates on BSA documents, SIG 'Spotlight', IJA links and industry advertisements. A separate publication called Research Recruitment Round Up was introduced for BSA students and Early Careers Professional to highlight their studies and surveys. This is distributed in May and June every year and has been a popular addition to the membership communications.

Social Media

BSA Social media presence has continued to show steady growth through the following social platforms:

- LinkedIn
- Bluesky
- Instagram
- YouTube
- Facebook

Website

The website continues to be accessed by visitors from multiple countries, with guidance documents being the primary section of access. Analytics indicate that the website has had 99,000 views from 1st April 2025 to 31st March 2026.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

Membership Communications

Audacity
Audacity continues to provide informative and diverse articles and information. Our thanks go to Sunidhi Bhat and the team from the University Hospitals Sussex NHS Foundation Trust in Brighton. Previous editions are available through the website which is both environmentally friendly, and financially efficient. Audacity continues to provide updates from the SIGs, clinical updates, news, and featured articles

Special Interest Groups (SIGs)

The BSA has eight SIGs: Adult Rehabilitation Interest Group (ARIG) Auditory Processing Disorder (APD), Balance Interest Group (BIG), Cognition & Hearing (CH), Evoked Potentials (EP), Pediatric Audiology Interest Group (PAIG), Tinnitus & Hyperacusis (T&H) and Bone Conduction & Middle Ear Implant (BCMED) Group. In his position of Vice Chair Richard Windle has continued to have oversight of all Special Interest Groups. The BSA Special Interest Groups provide crucial expertise that is used to create and inform resources across all societal activity that help to deliver strategic aims to improve knowledge, promote learning, inform practice and drive positive impact. BSA guidance documents published or updated this year include Practice Guidance: Acoustic Considerations for Audiology Clinics, Recommended Procedure Auditory Brainstem Response (ABR) Testing in Newborns, Practice Guidance Clinical Application of Otoacoustic Emissions (OAEs) in Children and Adults, Practice Guidance Guiding Principles of Deaf Awareness in Healthcare Settings for Adults, Practice Guidance Principles and Application of Clinical Peer Review in Audiology, Recommended Stimulus Reference Levels for ABR systems, Recommended Procedure: Tympanometry and Acoustic Reflex Thresholds, Recommended Procedure: Visual Reinforcement Audiometry.

The SIGs also collaborate with other key organizations which lead to joint documents including the BSA, BAA and BSHAA Joint Position Statement and Clinical Guidance on the link between adult-onset hearing loss and dementia.

The Society would like to give thanks to the members who have stepped down from their respective SIGs in the past 12 months, many thanks to you all for your expertise, time and dedication to the BSA. For further details of the important work and activities of the SIG, are available on the BSA website.

Conference Group

At the time of writing a new lead for the Conference Group has not been recruited into the role. We look forward to a conference in 2027 in celebration of 60 years of the British Society of Audiology

The International Journal of Audiology (IJA)

The BSA continues to partner with ISA and NAS to publish the International Journal of Audiology, with two representatives from each organization sitting on the IJA Council; Gabrielle Saunders. Overall IJA is a flourishing journal led by its Editor-in-Chief, deWet Swanepoel. The current 5 year Impact Factor is 2.3, and the acceptance rate of submitted articles is 25%. There is an average of 425, 000 annual downloads/views.

Professional Guidance Group (PGG)

Linor Jones and Les Keith are currently joint leads of the PGG, and Priya Carling the PGG Lead Trustee. Members and meet on a monthly basis. Managing the high workload for this group can be problematic, the PGG typically overseeing 25-30 documents in various stages of review and development at any one time. New approaches for streamlining the work of publication of documents continues to evolve.

Online Learning Group (OLG)

We are grateful to Joanna Lemanska for all of her work on the Online Learning Group as she has reached the end of her term, and we welcome Joanna Lemanska as she takes on this role. New content continues to be uploaded on a monthly basis. Certificates of appreciation are issued to presenters that provide content. The Online Learning Group have continued to work with colleagues both internal and external to BSA.

Heritage

Rosie is passionate about the history of the BSA and agreed to take on the role of Heritage lead following several enquiries during 2023 that we were unable to provide information/an answer to as historical content for the society was no longer available. Rosie will be creating a plan of the items that the society would like to keep either in its physical form or transfer to digital format before working with our communications lead to source the items. Rosie will also be writing vignettes of relevant historical interest for Audacity.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

Awards

BSA Awards can now be applied/nominated for throughout the year, however the final deadline for nominations would be 1st March each year so we can arrange in time for that year's AGM.

Awards That Are Nominated By Members Of The Society.

The Thomas Simm Littler Lectureship Prize

The Thomas Simm Littler prize was established in 1970 to honour Dr Thomas Simm Littler, a pioneer of British audiology. The prize is awarded in recognition of an outstanding academic contribution to the discipline of audiology. It is awarded annually and consists of a certificate and honorarium. This was not awarded in 2026.

The Ruth Spencer Prize

The Ruth Spencer prize was established in 1976 to honour the memory of Ruth Spencer. Originally established by donations from Ruth Spencer's many friends and colleagues following her death, this award is now funded by the society. It is now made to recognise a piece of exemplary undergraduate work which falls under any of the 4 strategic aims of the BSA and is nominated by a BSA member of their academic staff. It is awarded annually and consists of a certificate and honorarium. The original recipient was Hilary Ballam. This was not awarded in 2026.

The Denzil Brooks Award

The Denzil Brooks trophy was established in 2007 in memory of the late Denzil Brooks who was a pioneer of adult hearing aid provision within the UK. The award is given to a member in recognition of promoting excellence in audiological practice throughout their career It is awarded annually and consists of a certificate and trophy. The recipient in 2026 was Prof Doris-Eva Bamiou

The Roger Thornton Award

Roger Thornton was the chair of the IERASG for many years and an internationally renowned researcher in the field of auditory electrophysiology. This award is given to undergraduate or postgraduate students or early career researchers who have shown excellence in their research work and would like the opportunity to share the outcomes of their work with the wider scientific community.

David Baguley Mentorship Award

In memory of the outstanding mentorship offered by David Baguely throughout his career, the David Baguely award is to acknowledge those offering mentorship and supporting the development of others. This was not awarded in 2026.

Honorary Life Membership (may be more than one award per year)

Honorary Life Membership can be awarded to people who have been active members of BSA for >10 years and who have contributed to the delivery of the aims of the Society during that time. This was not awarded in 2026

Awards That Are Nominated By Members Of The Public (BSA members are encouraged to highlight this award to their patients and their families}

The George Harris People's Choice Award

The George Harris award was established in 2006 using an endowment from the late George Harris who was a hearing aid audiologist working in the independent sector. Set up in 2006 as a result of money bequeathed to the BSA by the late George Harris. The award is made in recognition of a notable contribution to hearing aid audiology in any one year. It consists of a certificate and discretionary honorarium. The recipient in 2026 was Dean Iles.

Awards that are Nominated by Adult Rehabilitation Interest Group Chair

The Sound Practice Contributor of the Year Award

The Sound Practice Contributor of the Year Award was established in 2026, to celebrate excellence within the audiology community. This award recognises the most outstanding contribution submitted to *Sound Practice* within the past year. It celebrates high-quality work that demonstrates originality, clinical relevance, and a clear impact on audiology practice. Nominees do not have to be a member of BSA, and all contributors whose work has been published in *Sound Practice* during the award period are eligible. The recipient in 2026 was Susannah Goggins.

Awards that are Nominated by The Editorial Team of the Audacity Magazine

Jos Millar Award

The Jos Millar award was established in 2000 by the winner of the 1997 Ruth Spencer prize. It is awarded annually for the best article published in the Audacity magazine and consists of a certificate and trophy. Jos Millar, Chief Audiologist at the Waveney Hospital, Ballymena, retired after many happy years spent in audiological practice. Jos has commemorated these happy years by making an award to the BSA in the form of a shield. The recipient in 2026 Dr Siobhan Brennan.

Research Development Group (RDG)

The Research Development Group (RDG) is responsible for the development and coordination of initiatives to support BSA members in engaging in research. The Research Mentorship scheme continues to be highlighted and promoted to members of the society. The scheme is fully accessible via the new BSA website.

Global Outreach (GC)

Ned Carter is thanked for his work as lead of Global Outreach. The Global Outreach webpage enables those with an interest in global outreach to register their interest. The BSA continues to be active members of the World Hearing Forum and continues to explore accessibility of BSA Guidance to an international audience.

International Relations

Gaby Saunders is thanked for her leadership in international relations. A special session at the 2026 World Congress of Audiology (WCA) takes place in Seoul. The opportunity to represent the BSA was advertised to membership and was awarded along with a travel scholarship. Gaby has continued to strengthen our external relations, for example liaising with the European Federation of Audiology Societies (EFAS). As members of the World Hearing Forum (WHF) we look forward to supporting the extensive work of the WHF working groups. Gaby represents BSA on the newly established WHF External Relations Working Group.

Equality, Diversity, and Inclusion Group (EDI)

The EDI group is responsible for providing leadership and strategic direction in relation to equality, diversity, and inclusion (EDI) matters affecting members and Council. There has been limited activity to report upon in this last year, but we hope to re-establish the work on a specific EDI strategy in the next reporting year.

Governance

Governance Lead, Secretary & Trustee, Jane Wild and Governance Lead, Treasurer & Trustee, Wendy Stevens are thanked for their extensive work and the work of Fitwise Management Ltd over the past year on ongoing governance of the BSA governance.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

FINANCIAL REVIEW

(Wendy Stevens, BSA Treasurer)

Introduction

For the year ended 31 March 2026 I am pleased to report on yet another consecutive year of strong financial stability while we have also continued to invest in delivering a wide variety of activities and benefits to our membership. A conservative outlook on revenue generation and expenditure at the beginning of 2025 meant that we set ourselves up for a year where our cash position was not a point of concern. The Society's total net assets at year-end stand at £372.2k, with increase from £356.8k last year, which means that our financial position has remained healthy while we have continued to deliver value to our membership. Our end of year surplus of £15.4k allows the Society to look forward to delivering new and exciting membership benefits and initiatives for the audiology community.

Income

Membership subscriptions: overall as forecast for the year at £57.5k, down by £1.8k. Total membership numbers for the year did not significantly change. However, there was no interest in applying for group corporate memberships.

Advertising: total income for the year was £3.9k down by £1.4K when compared to budget. Accredited courses: total income for the year was £9.3k, which is £3.2K better than the budget.

IJA royalties: royalties from the BSA's part-ownership of the International Journal of Audiology were received at £58.1K, which is more than last year by £16K.

Gain on investment: the gain on investment is £11.3K for the year. This is higher than last year by £9K due to current economic climate on the financial markets.

Expenditure

Cost control continued to be an important part of this year's financial management strategy and contributed significantly to the positive financial performance of the year as a whole. Total expenses for the year are £125.9K (before gain on investments of £11.3K), which was better than expected, mostly due to council and representation and audacity cost savings.

The biggest unused funds are in SIG projects (£10.4K). Other positive variances are in council costs related to Executive meeting costs of £0.8K compared to £3.1K for last year. This is mainly due to lower expenses related to catering & accommodation. The exec meeting was held in university which allowed for significant savings. Moreover, there was unused funding of £1K for audacity team for conference fees.

The material costs for the year have been for association management service charges. Fitwise Management Ltd who performed all of our PA, membership, administration, bookkeeping and marketing activities at a cost of £65.7K compared to £61.1K last year. These administration costs have remained stable throughout the year and form the largest single expenditure for the Society. Other significant costs were for small research grant (£22.1K) to support members in developing clinical research capacity and capability. The decision was made to offer opportunities for professionals within audiology to apply for grant funding.

Conclusion

The overall surplus for the Financial Year is £15.4K. With this, I am confident that our financially stable BSA will be able to continue to implement new initiatives that further the vision and mission of society. It is worth noting that our stable financial base has been secured by three years of conservative financial practice. This means that the BSA can now look to invest in key areas of membership benefit in order to continue to enhance the value of BSA membership and attract new members to the Society.

Finally, I am grateful for the support of my fellow trustees and the assistance and co-operation of the dedicated staff at Fitwise Management Ltd.

Investment Policy

The policy of the BSA is to spread the risk of monies invested and to review regularly those investments to ensure maximum return without excessive risk but only in funds which are consistent with the values of the Society.

Reserves Policy

The reserve policy has been set to ensure sufficient funds are held in reserve to maintain the continued operation of the charity in respect of its charitable activities (including management, administration and other support costs) should unforeseen circumstances reduce the charity's income or increase expenditure. The Trustees believe that the level of liquid reserves should be the equivalent of 6 months operating costs. The level of reserves will be monitored on a quarterly basis.

TRUSTEES' REPORT - THE BRITISH SOCIETY OF AUDIOLOGY
31 MARCH 2026

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charitable Company's Trustees/Directors are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company Law requires the Trustees/Directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees/Directors should follow best practice and:

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

The Trustees/Directors are responsible for maintaining proper accounting records which 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.

The Trustees/Directors are also responsible for the contents of the Trustees'/Directors' report, and the responsibility of the Independent Examiner in relation to the Trustees'/Directors' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the Financial Statements.

This report has been prepared in accordance with the Statement of Recommended Practice -Accounting and Reporting by Charities (FRS102} and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 16/06/2026

Signed on their behalf by Chair - Siobhan Brennan



THE BRITISH SOCIETY OF AUDIOLOGY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF AUDIOLOGY

I report to the trustees on my examination of the financial statements of The British Society of Audiology (the company) for the year ended 31 March 2026, which are set out on pages 15 to 25 .

Responsibilities and basis of report
As the trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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

1 accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Edwin Smith
32 Queens Road
Reading
Berkshire
RG1 4AU

Signed. Philip Nixon
Philip J Nixon
Date: 26 August 2026

THE BRITISH SOCIETY OF AUDIOLOGY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations, legacies etc.	**2**	6	-	6	961	-	961
Charitable activities	**3**	66,930	-	66,930	65,627	-	65,627
Other trading activities	**4**	3,926	-	3,926	4,370	-	4,370
Investments	**5**	1,113	-	1,113	1,340	-	1,340
Other income	**6**	58,127	-	58,127	60,588	-	60,588
Total income		130,102	-	130,102	132,886	-	132,886
Expenditure on:	**8**						
Raising funds		2,004	-	2,004	4,854	-	4,854
Charitable activities		111,893	64	111,957	72,915	252	73,167
Governance costs		11,997	-	11,997	11,983	-	11,983
Total expenditure		125,894	64	125,958	89,752	252	90,004
Net gains on investments	**12**	11,300	-	11,300	2,334	-	2,334
Net income/(expenditure) and movement in funds		15,508	(64)	15,444	45,468	(252)	45,216
Reconciliation of funds:							
Fund balances at 1 April 2025		322,989	33,824	356,813	277,521	34,076	311,597
Fund balances at 31 March 2026		338,497	33,760	372,257	322,989	33,824	356,813

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF AUDIOLOGY

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		39		83
Investments	**14**		101,453		90,152
			101,492		90,235
Current assets					
Debtors	**15**	16,450		75,637	
Cash at bank and in hand		326,758		277,531	
		343,208		353,168	
Creditors: amounts falling due within one year	**16**	(72,443)		(86,590)	
Net current assets			270,765		266,578
Total assets less current liabilities			372,257		356,813
The funds of the company					
Restricted income funds	**19**		33,760		33,824
Unrestricted funds	**20**		338,497		322,989
			372,257		356,813

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .16/06/2026.

Wendy Stevens

Director
Company Registration No.07482730

1 Accounting policies

Charity information

The British Society of Audiology is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Queens Road, Reading, Berkshire, RG1 4AU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

Assets and liabilities are initially recognized at historical cost or transaction value except for fixed asset investments or as unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income, including donations, gifts and legacies are recognised where there is entitlement, there is sufficient certainty of receipt and so it is probable the income will be received, and the amount of income can be measured with sufficient reliability.

Subscriptions are included in the Statement of Financial Activities in the year to which they relate. Deferred income comprises subscriptions which relate to future accounting periods.

Income from conferences and meetings, advertising, sponsors and investment are recognised in the year in which they are receivable.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1 Accounting policies **(Continued)**

Governance costs comprise management and administration costs for running the charity itself as an organisation. Where applicable the costs of raising funds consist of an apportionment of overhead and support costs.

Costs of charitable activities include all direct costs and an apportionment of overhead and support costs.

1.6 Tangible fixed assets

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

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

Office Equipment	10% straight line per annum on costs
Computer Equipment/Software	33.33% straight line per annum on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

1.9 Debtors

Debtors are recognised at the settlement amount due.

1.10 Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

1.11 Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of fixed asset investments detailed above.

1.12 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

1.14 Pensions

The Trust operated a defined contribution pension scheme. All contributions were charged to the Statement of Financial Activities as incurred

2 Income from donations, legacies etc.

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	6	961

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership Subscriptions		
Subscriptions	57,579	59,624
Other		
Other income	9,351	6,003
	66,930	65,627

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Advertising	3,926	4,370

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	1,113	1,340

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Royalties	58,127	60,563
Other	-	25
	58,127	60,588

7 Grants payable

	Charitable Activities 2026 £
Grants to institutions (1 grant) - other:	649
Grants to individuals (6 grants)	21,531

The grants payable were in connection with research projects relating to the charity's objectives and activities.

8 Total expenditure

	Charitable Activities £	Governance Costs £	Raising Funds £	Restricted Funds £	2026 Total £	2025 Total £
Conference and meetings	3,981	-	-	-	3,981	6,025
Online meeting costs	503	-	-	-	503	1,372
Committee expenses	-	1,847	-	-	1,847	3,673
Management costs	68,198	7,578	-	-	75,776	61,188
Support costs	16,628	980	2,004	-	19,612	15,814
Accountancy fees	-	1,592	-	-	1,592	1,400
Grant. prizes and bursaries	22,539	-	-	64	22,603	488
Depreciation	44	-	-	-	44	48
Total expenditure	**111,893**	**11,997**	**2,004**	**64**	**125,958**	**90,008**

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,400	1,400
Depreciation of owned tangible fixed assets	44	44

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the company during the year.

None of the trustees (or any persons connected with them) received any remuneration during the year, and during the year there were £341 travelling expenses (2025 - £398) reimbursed to 2 trustees.

11 Employees

The Charity did not engage any employees during the year.

The trustees were not paid and did not receive any benefits from employment with the charity in the year (2025: £nil). Reimbursed expenses paid to trustees are detailed in note 10.

The key management personnel of the charity comprise the trustees. The trustees have assigned ‘day to day’ key management duties to a management company (see note 8 for total management costs).

12 Gains and losses on investments

	Unrestricted funds 2026	Unrestricted funds 2025
Gains/(losses) arising on:	£	£
Revaluation of investments	11,300	2,334

13 Tangible fixed assets

	Office Equipment £	Computer Equipment/Software £	Total £
Cost			
At 1 April 2025	435	3,115	3,550
At 31 March 2026	435	3,115	3,550
Depreciation and impairment			
At 1 April 2025	352	3,115	3,467
Depreciation charged in the year	44	-	44
At 31 March 2026	396	3,115	3,511
Carrying amount			
At 31 March 2026	39	-	39
At 31 March 2025	83	-	83

14 Fixed asset investments

	UK quoted investments £
Cost or valuation	
At 1 April 2025	90,152
Valuation changes	11,301
At 31 March 2026	101,453
Carrying amount	
At 31 March 2026	101,453
At 31 March 2025	90,152

Fixed asset investments revalued
These investments relate to the Vanguard Life Fund who provide the quoted market value at the year end.

The historic cost of the investments is £71,622 (2025: £71,622)

15 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	13,751	72,915
Prepayments and accrued income	2,699	2,722
	16,450	75,637

16 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Other taxation and social security		5,701	31,586
Deferred income	**17**	40,042	40,723
Trade creditors		11,407	11,238
Accruals		15,293	3,043
		72,443	86,590

17 Deferred income

	2026	2025
	£	**£**
Other deferred income	40,042	40,723

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	40,042	40,723

	2026	2025
	£	**£**
Movements in the year:		
Deferred income at 1 April 2025	40,723	20,557
Released from previous periods	(40,723)	(20,557)
Resources deferred in the year	40,042	40,723
Deferred income at 31 March 2026	40,042	40,723

18 Share Capital

The British Society of Audiology, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Resources expended	At 31 March 2026
	£	£	£
T S Littler Prize & Bursary Fund	5,300	-	5,300
R. Thornton Fund	26,793	-	26,793
IAT Fund	1,531	-	1,531
G Harris Fund	200	(64)	136
	33,824	(64)	33,760

Previous year:	At 1 April 2024	Resources expended	At 31 March 2025
	£	£	£
T S Littler Prize & Bursary Fund	5,300	-	5,300
R. Thornton Fund	27,045	(252)	26,793
IAT Fund	1,531	-	1,531
G Harris Fund	200	-	200
	34,076	(252)	33,824

19 Restricted funds **(Continued)**

Society operates two award funds. Awards are made to honour members of our profession, who in their different ways, made a significant contribution to audiology.

Through these awards, we are now able to honour our own contemporaries who have done valuable work in the field of audiology.

Thomas Simm Littler Prize and Lectureship
As a result of the generous gift of £10,000 to the Society by the organising committee of the IX International Congress in Audiology (London 1968), a lectureship and prize fund was set up in honour of the Late Dr Thomas Simm Littler, a pioneer in British Audiology.
The prize is awarded annually. It carries an honorarium of £100 together with a memorial certificate.
The lectureship is awarded every two years. It carries an honorarium of £200.

Thomas Simm Littler Bursary
One or more grants of up to £300 per year can be awarded to a member of the Society to assist in achieving training or related professional goals. Examples of uses to which the awards could be put to are: to help with travel costs to enable the results of a research project to be presented at an academic meeting; or to help with accommodation costs so that attendance at a conference can be extended to include a visit to another department.
Grants are made from the Thomas Simm Littler Awards Fund.

Industrial Audiometricians Training Fund
The Society operates an accreditation scheme for a course in industrial Audiometry and Hearing Conservation, run by external organisations. This fund was established to provide financial support for this purpose.

George Graham Harris
George Graham Harris, who died on 22 February 2005, bequeathed the sum of £1,000 to the Society. An award will be made to any individuals making a notable contribution to hearing and audiology in any one year.

Roger Thornton Memorial Fund
A generous gift of £30,000 was made in a previous year to the BSA to establish the Roger Thornton Memorial Fund primarily to fund travel awards to students engaged in research relating to audiology/hearing science.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
General Funds	299,727	130,102	(125,894)	-	11,300	315,235
Designated funds	23,262	-	-	-	-	23,262
	322,989	130,102	(125,894)	-	11,300	338,497

20 Unrestricted funds (Continued)

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General Funds	277,521	132,886	(89,752)	(23,262)	2,334	299,727
Designated Funds	-	-	-	23,262	-	23,262
	277,521	132,886	(89,752)	-	2,334	322,989

21 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	39	-	39
Investments	67,693	33,760	101,453
Current assets/(liabilities)	270,765	-	270,765
	338,497	33,760	372,257

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	83	-	83
Investments	56,328	33,824	90,152
Current assets/(liabilities)	266,578	-	266,578
	322,989	33,824	356,813

22 Related party transactions

The charity has a third share of a joint venture IJA (International Journal of Audiology) Council. The net income of IJA is paid as an annual royalty split equally between the three owners. This year the royalties payable to the charity amounted to £58,127 (2025 - £60,563). At the year-end £13,200 is included as deferred income (2025 - £19,250).