REGISTERED CHARITY NUMBER: 276218

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

International Society of Radiographers & Radiological Technologists

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

International Society of Radiographers & Radiological Technologists

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

International Society of Radiographers & Radiological Technologists

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society aims to improve the standards of delivery and practice of medical imaging and radiation therapy throughout the world by acting as the international liaison organisation for medical radiation technology and promoting quality patient care, education and research in the radiation medicine sciences.

The objectives of the Society are:

- to advance the science and practice of radiography and allied subjects by the promotion of improved standards of education and of research in the technical aspects of radiation protection,

- to make the results of research and experience in radiation medicine and radiation protection available to practitioners throughout the world,

- to create and hold funds which shall be available for furthering the objects of the society whilst at the same time being a charitable organisation.

Significant activities

The activities include the publication of bi-annual newsletters, organising seminars, workshops and a World Congress every two years. The World Congress is held by rotation in the three regions of the Society, namely The Americas, Asia/Australasia and Europe/Africa.

The Society is a Non Governmental Organisation officially recognised by the World Health Organisation and actively co-operates in joint ventures with that body.

The Society is a member of the WHO Global Steering Group for Education. This Group works towards the provision of training and education needs in developing countries and provides resources to enable these to be realised.

The Society continues to participate as an official observer of the International Atomic Energy Agency and as such is involved in the production of radiation protection material for both patients and staff. Several meetings are held throughout the year with Agency and further co-operation is assured.

Volunteers

As in previous years, the Society has relied on the volunteers for their valued hard work and dedication during the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees are pleased with the achievements of the charitable activities during the year. We continue to hold discussions with external organisations to provide continuous learning packages via internet communication, which should make the participation of developing countries in educational programmes far easier. Award research grants up to the value of £5,000 on an annual basis.

We continue to work with many member societies in the developing world who are unable to fulfil the membership financial obligations but are pleased that support for these countries continues to come from our more affluent members.

Board members were also represented at a number of National and International meetings and actively engaged in promoting the Society and recruiting new member organisations.

Each region has its own specific problems, some of which are made more difficult because of language difficulties.

Investment performance

Investment managers, Brewin Dolphin Wealth Management Limited manage the Society's investment portfolio. During the year realised gains amounted to £4,033 and unrealised gains amounted to £57,447. As at 31 December 2025 the investment portfolio had a market value of £888,852 (2024: £811,668)

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

Report of the Trustees
for the Year Ended 31 December 2025

FINANCIAL REVIEW

Principal funding sources

The Society is a Non Governmental Organisation in official relations with the United Nations and the World Health Organisation and does not receive any funding from any government. Instead, it relies on subscription from individual country societies, associates and corporate organisations for its income. General donations and gifts do not form a material part of its income.

Investment policy and objectives

Investment managers, Brewin Dolphin Wealth Management Limited manage the Society's investment portfolio. Their objective is to maintain a diversified portfolio with low risk to achieve income growth and modest capital growth, so as to provide funds to cover the Society's operating costs and activities, without excessively reducing the value of the reserves. There are no restrictions on the Society's power to invest.

Results and Reserves

The financial results for the year are as reported on the attached pages six to twelve. We confirm that the Society is able to meet its financial obligations on fund by fund basis. As at 31 December 2025 the restricted funds amounted to £17,598 and the general funds amounted to £923,558.

Funds in deficit

When donations are received for a specific purpose or project that the Society is to undertake than they are held as restricted funds until the project in completed. Deficit on restricted funds is transfered to general funds during the year.

FUTURE PLANS

We will continue with the Society's stated objectives and where appropriate and necessary will endeavour to expand operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and statutes and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The member society or societies of each country is entitled to elect one person to be member of the Council. The Officers and the members of The Board of Management are elected by the Council to hold office until the close of the next but one meeting of the Council held at a biannual World Congress.

Organisational structure

Council

The powers of the Society are vested in the Council. The Council may delegate such powers as it may determine from time to time to any of its Committees, the Board of Management or Officers of the Society.

Officers of the Society

The Officers of the Society are The President, The Treasurer and The Chief Executive Officer.

Board of Management

The Board is the executive body of the Society and undertakes the business of the society .

Chief Executive Officer

The Chief Executive Officer is appointed by the Board of Management and is the senior executive officer of the Society and acts as the secretary to the Council and the Board of Management. The Chief Executive Officer is not a member of the Council and is not entitled to vote at Council and Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

276218

Principal address

207 Providence Square
Mill Street
London
SE1 2EW

International Society of Radiographers & Radiological Technologists

Report of the Trustees for the Year Ended 31 December 2025

Trustees
Board of Management

Position	Name	Country of Residence
President:	Dr N Pongnapang	Thailand
Vice Presidents:		
The Americas:	Mr A Cromp	Canada
Asia & Australasia:	Ms T C Wee	Singapore
Europe & Africa:	Mr H Hjemly	Norway
Regional Directors:		
The Americas:	Ms D L Long	USA
Asia & Australasia:	Mr N Kodama	Japan
Europe:	Mr T Agadakos	Greece
Africa:	Ms E O Balogun	Nigeria
Treasurer:	Mr P Gerson	France
Committee Directors:		
Public Relations:	Mr Y Vichianin	Thailand
Education:	Mr S Lacey	Australia
Professional Practice:	Mr E H T Chan	Hong Kong
Consultant CEO	Mr D Katsifarakis	Greece

Independent Examiner
Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

Solicitors
Blake Morgan LLP
New Kings Court
Tollgate
Chandlers Ford
Eastleigh
SO53 3LG

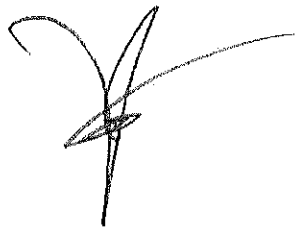
REFERENCE AND ADMINISTRATIVE DETAILS

Investment Managers
Brewin Dolphin Wealth Management Limited
Number One Ballsbridge
Building 1
Shelbourne Road
Dublin 4
D04 FP65

Bankers
Lloyds Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
South Glamorgan
CF5 1BL

Approved by order of the board of trustees on 29 September 2026 and signed on its behalf by:

Mr P Gerson - Trustee



Independent Examiner's Report to the Trustees of International Society of Radiographers & Radiological Technologists

Independent examiner's report to the trustees of International Society of Radiographers & Radiological Technologists

I report to the charity trustees on my examination of the accounts of International Society of Radiographers & Radiological Technologists (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Samuel Thomas Alker F.C.C.A

Wormald & Partners
Chartered Accountants (ICAEW)
Brunel House
11 The Promenade
Clifton Down
Bristol
BS8 3NG

29 September 2026

International Society of Radiographers & Radiological Technologists

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Subscriptions, donations & legacies	2	86,988	-	86,988	81,504
Investment income	3	23,422	-	23,422	22,545
Total		110,410	-	110,410	104,049
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	37,108	-	37,108	37,047
Investment management costs	5	8,141	-	8,141	7,892
		45,249	-	45,249	44,939
Charitable activities					
Charitable expenditure		69,573	-	69,573	73,797
Total		114,822	-	114,822	118,736
Net gains on investments		61,480	-	61,480	11,045
NET INCOME/(EXPENDITURE)		57,068	-	57,068	(3,642)
RECONCILIATION OF FUNDS					
Total funds brought forward		866,490	17,598	884,088	887,730
TOTAL FUNDS CARRIED FORWARD		923,558	17,598	941,156	884,088

The notes form part of these financial statements

International Society of Radiographers & Radiological Technologists

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	8	888,852	-	888,852	811,668
CURRENT ASSETS					
Debtors	9	1,129	-	1,129	1,366
Cash at bank and in hand		57,388	17,598	74,986	73,891
		58,517	17,598	76,115	75,257
CREDITORS					
Amounts falling due within one year	10	(23,811)	-	(23,811)	(2,837)
NET CURRENT ASSETS		34,706	17,598	52,304	72,420
TOTAL ASSETS LESS CURRENT LIABILITIES		923,558	17,598	941,156	884,088
NET ASSETS		923,558	17,598	941,156	884,088
FUNDS	11				
Unrestricted funds				923,558	866,490
Restricted funds				17,598	17,598
TOTAL FUNDS				941,156	884,088

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 and were signed on its behalf by:

Mr P Gerson - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. SUBSCRIPTIONS, DONATIONS & LEGACIES

	2025	2024
	£	£
Subscriptions	64,353	81,504
World Congress income	22,635	-
	86,988	81,504

3. INVESTMENT INCOME

	2025	2024
	£	£
Investment income	23,422	22,545

continued...

4. RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Professional fee	28,533	22,000
Secretarial & administration	1,724	6,117
Telephone & postages	957	1,158
Stationery & office expenses	134	219
Insurances	133	133
Travelling expenses	1,325	1,425
Repairs & renewals	283	945
Interest payable and similar charges	989	1,915
Support costs	3,030	3,135
	37,108	37,047

5. INVESTMENT MANAGEMENT COSTS

	2025	2024
	£	£
Portfolio management	8,141	7,892

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Subscriptions, donations & legacies	81,504	-	81,504
Investment income	22,545	-	22,545
Total	104,049	-	104,049
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	37,047	-	37,047
Investment management costs	7,892	-	7,892
	44,939	-	44,939
Charitable activities			
Charitable expenditure	73,797	-	73,797
Total	118,736	-	118,736
Net gains on investments	11,045	-	11,045
NET INCOME/(EXPENDITURE)	(3,642)	-	(3,642)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	870,132	17,598	887,730
TOTAL FUNDS CARRIED FORWARD	866,490	17,598	884,088

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	811,668
Additions	38,592
Disposals	(18,855)
Revaluations	57,447
At 31 December 2025	888,852
NET BOOK VALUE	
At 31 December 2025	888,852
At 31 December 2024	811,668

Fixed assets investments portfolio is managed by Brewin Dolphin Wealth Management Limited, a company regulated by Central Bank of Ireland.

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2019	28,834
Valuation in 2020	9,422
Valuation in 2021	57,230
Valuation in 2022	(83,222)
Valuation in 2023	16,148
Valuation in 2024	8,768
Valuation in 2025	57,447
Cost	794,225
	888,852

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments & accrued income	1,129	1,366

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	5	5
Accruals & deferred income	23,806	2,832
	23,811	2,837

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	866,490	57,068	923,558
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	12,394	-	12,394
	17,598	-	17,598
TOTAL FUNDS	884,088	57,068	941,156

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	110,410	(114,822)	61,480	57,068
TOTAL FUNDS	110,410	(114,822)	61,480	57,068

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	870,132	(3,642)	866,490
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	12,394	-	12,394
	17,598	-	17,598
TOTAL FUNDS	887,730	(3,642)	884,088

continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	104,049	(118,736)	11,045	(3,642)
TOTAL FUNDS	104,049	(118,736)	11,045	(3,642)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	870,132	53,426	923,558
Restricted funds			
Development	5,204	-	5,204
World Congress - Travel Fund	12,394	-	12,394
	17,598	-	17,598
TOTAL FUNDS	887,730	53,426	941,156

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	214,459	(233,558)	72,525	53,426
TOTAL FUNDS	214,459	(233,558)	72,525	53,426

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.