BARRETT'S OESOPHAGUS UK
(FORMERLY KNOWN AS BARRETT'S OESOPHAGUS CAMPAIGN)

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2017
## BARRETT'S OESOPHAGUS UK

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BARRETT'S OESOPHAGUS UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

Patron
Professor the Lord Darzi of Denham PC KBE FRS FMedSci Hon FEng

Vice Presidents
Lord Ribeiro CBE FRCS
Professor Dame Carol Black DBE MD FRCP
Lord Blunkett of Sheffield and Hillsborough PC
Sir Martyn Lewis CBE
Lord Turnberg of Cheadle MD FRCP FMedSci
Professor Robin Williamson MA MD MChir FRCS (Eng)
Mr M D Thornton (Chairman to 1 August 2017)

Trustee Directors
Dr P I Reed MB FRCP FRCPC (Chairman from 2 August 2017)
Professor Anthony Watson MD FRCS (Eng) FRCS(Ed) FRACS (resigned 23 March 2017)
Mr A Vallance-Owen MBE FRCS (Ed) MBA (resigned 25 January 2017)
Dr Jonathan Hoare MA PhD FRCP
Mr A Verma
Mr H Behcet
Mr P Gatenby MA MD FRCS
Dr J M Dunn MB BSc PhD MRCP (appointed 26 June 2017)

Charity registered number
1127495

Principal office
UK National Barrett's Oesophagus Registry
Division of Surgery and Interventional Science Royal Free Campus and University College Medical School
Rowland Hill Street
London
NW3 2PF

Co. registered office
89 New Bond Street
London
W1S 1DA

Registrar of UKBOR
Dr C P J Caygill BSc PhD

Accountants
U S Parmar
Chartered Accountant
29 New Way Road
London
NW9 9PL

Bankers
Coutts & Co
440 Strand
London
WC2R 0QS

Solicitors
Bircham Dyson Bell LLP
50 Broadway
London
SW1H 0BL
BARRETT’S OESOPHAGUS UK

TRUSTEES’ REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2017

The Trustees present their annual report together with the financial statements of Barrett’s Oesophagus UK for the period 1 October 2016 to 30 September 2017.

On 8 November 2017, the charity changed its name to Barrett’s Oesophagus UK.

Objectives and Activities

a. POLICIES AND OBJECTIVES

Barrett’s Oesophagus UK is a charity whose main objective is related to the prevention of oesophageal cancer.

Barrett’s oesophagus is a pre-cancerous condition of the oesophagus (gullet) arising as a consequence of prolonged regurgitation (reflux) of acid and bile from the stomach into the oesophagus, the lining of which in consequence alters its characteristics which in a proportion of sufferers can undergo malignant change and lead to the development of a type of cancer of the oesophagus (adenocarcinoma) with a relatively poor outlook. The incidence of both Barrett’s oesophagus and adenocarcinoma of the oesophagus and gastric cardia is increasing in many countries including the United Kingdom.

Because the natural history of Barrett’s oesophagus and of its most important complication, adenocarcinoma of the oesophagus, is still not clearly understood, much more data are required to formulate the best way of treating Barrett’s oesophagus and preventing adenocarcinoma.

The United Kingdom National Barrett’s Oesophagus Registry (UKBOR) was started in 1996 by us with a very generous donation from a non-medical charity supplemented by other contributions from charities and patients with Barrett’s oesophagus. UKBOR now has the largest database of Barrett’s oesophagus patients in the world with over 14,000 patients from 47 UK centres. The results of its research have been published and presented nationally and internationally and several European countries plan to develop national registries based on the UK model.

Barrett’s Oesophagus UK exists to:

• Secure the long-term future of UKBOR
• Provide a support and education service for patients and relatives of patients with Barrett’s oesophagus and associated adenocarcinoma of the oesophagus and gastric cardia;
• Make research awards and project grants for research in the field of Barrett’s oesophagus in the United Kingdom

Achievements and performance

a. REVIEW OF ACTIVITIES

Since the last Chairman’s Report the charity has made further progress with further development planned during 2017.

With regard to the collaborative study with Harvard to study the DNA ploidy changes as an early predictor of cancer development in Barrett’s oesophagus patients, image cytometry equipment similar to that which had irreparably broken down at Harvard was identified at the CRUK Manchester Institute and pilot studies showed that the Harvard methodology could be accurately replicated. CRUK expressed interest in funding the study and an application was submitted for funding to commence in 2016, but was unsuccessful. The collaborative study with the University of East Anglia to study the influence of statin intake on the incidence of cancer development in Barrett’s oesophagus patients has been fully funded by an NIHR grant and has now been completed.

Our Joint Awareness Campaign (Action Against Heartburn), highlighted in our 2011 report has developed further and we are now discussing how we can play a part in the Department of Health’s Be Clear on Cancer Awareness campaigns.
Financial review

a. RESERVES POLICY

Except for such funds as the trustees consider prudent to maintain for the purposes of management and administration of the charity for the foreseeable future, all unrestricted funds are for the purposes of the general charitable objects of the charity.

The trustees regularly monitor and review the level of reserves in the light of available and projected funds and income and expenditure relating to planned activities.

b. SURPLUS

During the year, total incoming resources of the charity amounted to £24,741 (2016: £28,797). From this, total resources expended during the year amounting to £48,358 (2016: £38,900) were deducted, resulting in net resources expended of £23,617 (2016: £10,103) for the year.

Structure, governance and management

a. CONSTITUTION

The charity was incorporated on 18 August 2008 as a company limited by guarantee and is governed by its memorandum and articles of association dated on that date.

b. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The directors, who are also trustees of the charity, who served during the year, were:

Dr P I Reed MB FRCP FRCP C (Chairman from 2 August 2017)
Professor Anthony Watson MD FRCS (Eng) FRCS (Ed) FRACS (resigned 23 March 2017)
Mr A Vallance-Owen MBE FRCS (Ed) MBA (resigned 25 January 2017)
Dr Johnathon Hoare MA PhD FRCP
Mr A Verma
Mr H Behcet
Mr P Gatienby MA MD FRCS
Dr J M Dunn MB BSc PhD MRCP (appointed 26 June 2017)

c. RISK MANAGEMENT

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The board will continually monitor the risks to which the charity is exposed and implement procedures to minimize the potential impact of those risks.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
• observe the methods and principles in the Charities SORP;
• make judgments and accounting estimates that are reasonable and prudent;
• prepare the financial statements on the going concern basis unless it is inappropriate to presume that
the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain
the charity’s transactions and disclose with reasonable accuracy at any time the financial position of the
charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the
Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also
responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the
prevention and detection of fraud and other irregularities.

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

This report was approved by the Trustees, on 25 October and signed on their behalf by:

Peter Reed
Chairman of the Trustees
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BARRETT'S OESOPHAGUS UK (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2017.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts according with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 charity as required by section 130 of the 2011 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.

Signed: [Signature]  Dated: 25 JUN 2018
## Statement of Financial Activities

For the year ended 30 September 2017

<table>
<thead>
<tr>
<th>INCOME FROM:</th>
<th>Unrestricted funds 2017 £</th>
<th>Restricted funds 2017 £</th>
<th>Total funds 2017 £</th>
<th>Total funds 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations and legacies</td>
<td>2</td>
<td>12,129</td>
<td>(4,390)</td>
<td>7,739</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>3</td>
<td>10,949</td>
<td>6,000</td>
<td>16,949</td>
</tr>
<tr>
<td>Investments</td>
<td>4</td>
<td>53</td>
<td>-</td>
<td>53</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td></td>
<td><strong>23,131</strong></td>
<td><strong>1,610</strong></td>
<td><strong>24,741</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURE ON:</th>
<th>Unrestricted funds 2017 £</th>
<th>Restricted funds 2017 £</th>
<th>Total funds 2017 £</th>
<th>Total funds 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raising funds</td>
<td></td>
<td>16,918</td>
<td>-</td>
<td>16,918</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td>25,395</td>
<td>6,045</td>
<td>31,440</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td></td>
<td><strong>42,313</strong></td>
<td><strong>6,045</strong></td>
<td><strong>48,358</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</th>
<th>Unrestricted funds 2017 £</th>
<th>Restricted funds 2017 £</th>
<th>Total funds 2017 £</th>
<th>Total funds 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>(19,182)</td>
<td>(4,435)</td>
<td>(23,617)</td>
<td>(10,103)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET MOVEMENT IN FUNDS</th>
<th>Unrestricted funds 2017 £</th>
<th>Restricted funds 2017 £</th>
<th>Total funds 2017 £</th>
<th>Total funds 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>(19,182)</td>
<td>(4,435)</td>
<td>(23,617)</td>
<td>(10,103)</td>
<td></td>
</tr>
</tbody>
</table>

### Reconciliation of Funds:

<table>
<thead>
<tr>
<th>Total funds brought forward</th>
<th>Unrestricted funds 2017 £</th>
<th>Restricted funds 2017 £</th>
<th>Total funds 2017 £</th>
<th>Total funds 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>37,568</td>
<td>65,778</td>
<td>103,346</td>
<td>113,449</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL FUNDS CARRIED FORWARD</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18,386</td>
<td>61,343</td>
<td>79,729</td>
<td>103,346</td>
<td></td>
</tr>
</tbody>
</table>

The notes on pages 9 to 14 form part of these financial statements.
BARRETT'S OESOPHAGUS UK

BALANCE SHEET
AS AT 30 SEPTEMBER 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>79,729</td>
<td>103,346</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td>79,729</td>
<td>103,346</td>
</tr>
<tr>
<td>CHARITY FUNDS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td>6</td>
<td>61,343</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>6</td>
<td>18,386</td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td>79,729</td>
<td>103,346</td>
</tr>
</tbody>
</table>

For the year ending 30 September 2017, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors have acknowledged their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of the accounts.

The financial statements have been prepared in accordance with the provisions applicable to small entities within the Charities Act 2011, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 25 JUN 2018 and signed on their behalf, by:

[Signature]
Peter Reed
Chairman of the Trustees
Company Registration number 6675642

The notes on pages 9 to 14 form part of these financial statements.
1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Barrett’s Oesophagus UK constitutes a public benefit entity as defined by FRS 102.

First time adoption of FRS 102

These financial statements are the first financial statements of Barrett’s Oesophagus UK prepared in accordance with Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (FRS 102) and the Charities SORP 2015 (SORP 2015). The financial statements of Barrett’s Oesophagus UK for the year ended 30 September 2016 were prepared in accordance with previous Generally Accepted Accounting Practice (‘UK GAAP’) and SORP 2005.

Some of the FRS 102 recognition, measurement, presentation and disclosure requirements and accounting policy choices differ from previous UK GAAP. Consequently, the Trustees have amended certain accounting policies to comply with FRS 102 and SORP 2015. The Trustees have also taken advantage of certain exemptions from the requirements of FRS 102 permitted by FRS 102 Chapter 35 ‘Transition to this FRS’.

Reconciliations to previous UK GAAP for the comparative figures are included in note 9.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity’s educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

1.7 Taxation

The charity is not liable to direct taxation (income tax) on its income as it falls within the various exemptions available to registered charities. The charity is not registered for value added tax (VAT) and is therefore unable to reclaim the input tax it suffers on its purchases. Expenditures in the accounts is therefore shown inclusive of VAT where appropriate.
2. INCOME FROM DONATIONS AND LEGACIES

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>12,129</td>
<td>(4,390)</td>
<td>7,739</td>
<td>11,978</td>
</tr>
</tbody>
</table>

3. INCOME FROM CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other income</td>
<td>10,949</td>
<td>6,000</td>
<td>16,949</td>
<td>16,703</td>
</tr>
</tbody>
</table>

The Royal Free Hospital Hampstead NHS Trust provides office accommodation on a rent-free basis. The annual rent that would have been payable for the use of the office accommodation at the Royal Free Hospital Hampstead NHS Trust would have been £6,000 per annum.

4. INVESTMENT INCOME

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest receivable</td>
<td>53</td>
<td>-</td>
<td>53</td>
<td>116</td>
</tr>
</tbody>
</table>

5. GOVERNANCE COSTS

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office and administration costs</td>
<td>13,076</td>
<td>6,045</td>
<td>19,121</td>
<td>18,918</td>
</tr>
<tr>
<td>Legal and professional fees</td>
<td>12,215</td>
<td>-</td>
<td>12,215</td>
<td>18,888</td>
</tr>
<tr>
<td>Subscription</td>
<td>104</td>
<td>-</td>
<td>104</td>
<td>105</td>
</tr>
<tr>
<td></td>
<td>25,395</td>
<td>6,045</td>
<td>31,440</td>
<td>37,911</td>
</tr>
</tbody>
</table>

11
6. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 October 2016 £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Balance at 30 September 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Funds - all funds</td>
<td>37,568</td>
<td>23,131</td>
<td>(42,313)</td>
<td>18,386</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted Funds - all funds</td>
<td>65,778</td>
<td>1,610</td>
<td>(6,045)</td>
<td>61,343</td>
</tr>
<tr>
<td><strong>Total of funds</strong></td>
<td>103,346</td>
<td>24,741</td>
<td>(48,358)</td>
<td>79,729</td>
</tr>
</tbody>
</table>

STATEMENT OF FUNDS - PRIOR YEAR

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 October 2015 £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Balance at 30 September 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Funds - all funds</td>
<td>47,401</td>
<td>22,797</td>
<td>(32,630)</td>
<td>37,568</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted Funds - all funds</td>
<td>66,048</td>
<td>6,000</td>
<td>(6,270)</td>
<td>65,778</td>
</tr>
</tbody>
</table>

SUMMARY OF FUNDS - CURRENT YEAR

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 October 2016 £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Balance at 30 September 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37,568</td>
<td>23,131</td>
<td>(42,313)</td>
<td>18,386</td>
<td></td>
</tr>
<tr>
<td>65,778</td>
<td>1,610</td>
<td>(6,045)</td>
<td>61,343</td>
<td></td>
</tr>
<tr>
<td><strong>Total of funds</strong></td>
<td>103,346</td>
<td>24,741</td>
<td>(48,358)</td>
<td>79,729</td>
</tr>
</tbody>
</table>
6. **STATEMENT OF FUNDS (continued)**

### SUMMARY OF FUNDS - PRIOR YEAR

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 October 2015</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Balance at 30 September 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General funds</strong></td>
<td>47,401</td>
<td>22,797</td>
<td>(32,630)</td>
<td>37,568</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td>66,048</td>
<td>6,000</td>
<td>(6,270)</td>
<td>65,778</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>113,449</td>
<td>28,797</td>
<td>(38,900)</td>
<td>103,346</td>
</tr>
</tbody>
</table>

Restricted funds relating to UKBOR comprise those funds that are specifically provided for, and expended for the purposes of the operation and management (including database management) of the Registry.

In the directors' opinion, donations received in previous years which should have been ring-fenced for the purposes of UKBOR may have been subsumed into the general funds. However, as it is a recognized objective of the charity to secure the future of UKBOR, the directors have proposed that these donations should not be identified for the purposes of these accounts but to re-designate general funds for the purpose of UKBOR as and when it is deemed necessary in the future.

7. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2017 £</th>
<th>Restricted funds 2017 £</th>
<th>Total funds 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current assets</strong></td>
<td>18,386</td>
<td>61,343</td>
<td>79,729</td>
</tr>
</tbody>
</table>

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2016 £</th>
<th>Restricted funds 2016 £</th>
<th>Total funds 2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current assets</strong></td>
<td>37,568</td>
<td>65,778</td>
<td>103,346</td>
</tr>
</tbody>
</table>

8. **CONTROLLING PARTY**

There is no ultimate controlling party.
9. **FIRST TIME ADOPTION OF FRS 102**

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 30 September 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 October 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.
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FOR THE YEAR ENDED 30 SEPTEMBER 2017

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Published


25. Royston C, Caygill C, Charlett A, Bardhan KD. The evolution and outcome of surveillance of Barrett’s oesophagus over four decades in a UK District General Hospital. Eur J Gastroenterol Hepatol 201628:1365-1373
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