EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
(A company limited by guarantee)

DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Company registration number: SC597633
Charity number: SC048407

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

CONTENTS	**PAGES**
Trustees' annual report (including directors' report)	3-7
Independent Examiner's report	8
Statement of financial activities incorporating income and expenditure account	9
Balance sheet	10
Notes to the financial statements	11-14

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2025

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2025 which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objects and activities

The objects of the charity are to foster, promote and advance the knowledge of inherited cancer including prevention, detection and clinical management and so advance health. In addition they aim to promote education and research devoted to the origin and causes, relief, cure, treatment, prevention, lessening and alleviation of inherited cancer or any disease of an allied or similar nature. These objects are met, primarily, through arranging an annual conference.

Achievements and performance

1. The Society held its annual conference in Heidelberg, Germany, from 19th-21st September 2025, inclusive. The conference included presentations by researchers from twenty nations, including the USA, Canada, Japan, Australia and Singapore in addition to those from its primarily European membership. The Society remains an internationally significant forum for the sharing and progression of research on the epidemiology, prevention and treatment of inherited cancers and its translation to clinical services for patients and their families.

2. The Society is an active member of the European Cancer Organisation and continues to help develop clinical guidelines for hereditary cancers, especially those involving the gastrointestinal tract. Work on guidelines in the year to December 2025 has focussed on updating recommendations for Lynch syndrome, to be published on completion.

3. During the reporting period, EHTG has worked with representatives of Oslo University Hospital to facilitate the transition of the Prospective Lynch Syndrome Database (PLSD) to the International Lynch Syndrome Database (ILSD), to be hosted by Oslo University Hospital with EHTG continuing its input via representation on the ILSD External Advisory Committee. The transition to new arrangements is planned for completion in 2026.

4. During the reporting period, the Society developed plans for its 2026 and 2027 annual conferences, communicated with its membership via regular newsletters, developed its young EHTG and nursing groups and elected new Board members.

5. A podcast was made (available through the EHTG website) on population level genetic testing for cancer predisposition.

Financial review

There was a net operating deficit of €4,444 (2024: €3,746 surplus) for the period. At the period end, there were restricted funds of €Nil (2024: €Nil) and unrestricted funds of €7,198 in deficit (2024: €2,754 deficit).

Reserves policy

The company free reserves, being unrestricted funds, amounted to a deficit of €7,198 at the period-end (2024: €2,754 deficit). The directors wish to build up reserves as a contingency against future events but appreciate that this is difficult in the current financial climate and may take some time. In the meantime the company has no significant ongoing commitments and is able to manage spending according to available funds. The directors are looking to set a specific reserves policy in the year ahead. The charity has a loyal following and in future should be able to tap into that. The expected costs of closure of €1,230 have been accrued for in these figures.

Risk management

The board has discussed the major risks to which the charity is exposed. These have been agreed and minuted, and action taken where relevant.

Principal Risk

The principal risks are financial. The Society has operated with little in the way of reserves. Its main expenditure is on its conference that is held every 1 to 2 years and that requires outlay of funds in advance. The demand for the Society's conferences remains high, but unexpected events (such as the COVID pandemic) can impact delivery of the conference and its attendance.

Mitigation of Risk

Revenue comes from annual membership fees which gives the right to attend the conference at a reduced fee and from member and non-member attendance at the (annual) scientific conference. The Society also seeks sponsorship from organisation whose products or services tie in to the work of the Society. The Society aims to increase its reserves to mitigate financial risks associated with its conferences.

Plans for future periods

The EHTG will be wound up as a company registered in the UK and as a charity registered in Scotland and will be run in future from Germany. The 2027 conference is being organised in Edinburgh, primarily using facilities are Edinburgh University that represent good value. the costs of closure of the company and charity have been included in these figures.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18 May 2018 and registered as a charity. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association directors are elected to serve for three years, after which they must be re-elected at the next Annual General Meeting. There were three directors on the Board for the whole of the period.

The board wish to recruit directors so that the board has a range of skills of relevance to the charity. The board currently has a broad mix of skills.

Directors induction and training

Any individual being appointed as a director will meet with the directors to discuss the charity, its operations and its future plans. The individual, at their first board meeting, is invited to address the board regarding their experience and skills.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
DIRECTORS' ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

Organisational structure

The board is ultimately responsible for the charity and meets regularly to discuss all matters relevant to the charity.

Day to day administration of the charity, that has no staff, is supported by Amy McAllister - the PA to one of the directors Professor Sir John Burn. Logistics and organisation of membership and annual scientific conferences are provided by the Secretariat led by Gabriele Sponholz at MCE Medical Congresses & Events at D-65207 Wiesbaden, Germany

Reference and administrative information

Charity Name	European Hereditary Tumour Group
Known as	EHTG
Charity registration number	SC048407
Company registration number	SC597633
Directors	Prof. Sir John Burn Julian Sampson Fiona Irene Lalloo (resigned 28/07/2026)
Treasurer	Peter Bauerfeind
Registered office	Caledonian Exchange, 19a Canning Street Edinburgh EH3 8HE
Independent Examiner	Steven Tuckwell 1st Cloud Accountants Limited Charted Certified Accountants Analysis House 119 Sea Road Sunderland SR6 9EQ

Statement of Responsibilities of the Board of Directors

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 basis unless it is inappropriate to assume to presume that the charitable company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors 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 directors are responsible for the maintenance and integrity of the corporate 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.

Approved on 28 September 2026 and signed on their behalf by

Professor Sir John Burn
Director

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS
YEAR ENDED 31 DECEMBER 2025

I report on the financial statements for the year ended 31 December 2025 set out on pages 11 to 14.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)c of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
   to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act Regulation 4 of the 2006 Accounts Regulations (as amended)

   to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steven Tuckwell Date 28/09/2026
1st Cloud Accountants Limited
Charted Certified Accountants
Analysis House
119 Sea Road
Sunderland
SR6 9EQ

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
STATEMENT OF FINANCIAL ACTIVITES INCORPORATING
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds €	2025 Total €	2024 Total €
INCOME FROM				
Donations and grants	2	-	-	-
Charitable activities:				
Membership fees		19701	19701	19173
Conference income		71075	71075	3095
Sponsorship income		22833	22833	-
Accommodation income		-	-	-
Investments		-	-	1
Total income		**113610**	**113610**	**22269**
EXPENDITURE ON				
Charitable activities	3	118054	118054	18523
Bad debts		-		-
Total expenditure		**118054**	**118054**	**18523**
Net surplus/(expenditure)		(4444)	(4444)	3746
Transfers between funds		-	-	-
Other recognised gains/(losses)		-	-	-
Net movement in funds		(4444)	(4444)	3746
Funds b/fwd at 1 January 2025		(2754)	(2754)	(6500)
Funds c/fwd at 31 December 2025		**(7198)**	**(7198)**	**(2754)**

The charity has no recognised gains or losses other than the results for the period as set out above.
All of the activities of the charity are classed as continuing.
The notes on pages 11 to 14 form part of these financial statements.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
BALANCE SHEET
YEAR ENDED 31 DECEMBER 2025

	Note	2025 Total €	2024 Total €
CURRENTS ASSETS			
Debtors	4	11207	866
Prepayments		-	-
Cash at bank and in hand		816	16368
		12023	17234
CREDITORS			
Amounts falling due within one year	5	(19220)	(19988)
NET ASSETS		**(7198)**	**(2754)**
FUNDS			
Unrestricted	6	(7198)	(2754)
		(7198)	**(2754)**

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 (the Act) and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

For the year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Act. No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibility for: (i) ensuring the company keeps accounting records which comply with sections 386 and 387 of the Act; and (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These financial statements were approved by the Directors on 28 September 2026 and are signed on their behalf by:

Professor Sir John Burn
Director

The notes on pages 11 to 14 form part of these financial statements.

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Charity information
EHTG is a private company limited by guarantee incorporated in Scotland. The registered office is Caledonian Exchange, 19a Canning Street, Edinburgh, Scotland, EH3 8HE. The company is going to be wound up in the next 6 months.

Basis of accounting
The accounts have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and 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 (FRS102) (effective 1 January 2019).

The accounts have been prepared in Euros which is the charity's functional currency.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees have paid due regard to the guidance issued by the Office of Scottish Charity Regulator.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Going concern
The Directors acknowledge the net liabilities position and deficit on general funds at the period end. The Directors are confident that liabilities will continue to be met as they fall due. The Directors are providing financial support when required and confirm they will continue to do so for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

Financial instruments
Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

Fund Accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Income
Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity has entitlement to the income. The value of services provided by volunteers has not been included. Income from investments is included when receivable. Income from charitable activities comprises performance fee and ticket sales, and is recognised when the performance is delivered.

1. ACCOUNTING POLICIES (cont.)

Expenditure
All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities in full. The charity is registered for VAT and accordingly costs are shown net of recoverable VAT.

Foreign exchange
Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the transaction date. Exchange rate differences are taken into account in arriving at movement in funds for the period.

2. INCOME FROM GRANTS AND DONATIONS

	Unrestricted Funds €	2025 Total €	2024 Total €
	-	-	-
	-	-	-

Grant income totalled €nil (2024: €nil). All other income was unrestricted in both the current and previous periods.

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 €	2024 €
Conference costs	101069	8572
Printing, postage and stationery	35	71
Teleconference costs		
Website and marketing costs	5348	2899
Secretary fees	2380	
Management fees	2585	2734
Professional fees	2466	784
Bank charges	186	210
Service charges		
Foreign exchange (profit)/loss	1307	60
Governance costs		
Independent examination fees	2678	3194
	118054	**18523**

Expenditure in the period totalled €118,054 (2024: €18,523). The trustees consider there to be only one charitable activity.

The professional fees include €449 re tax returns prepared by the independent examiner and €1,573 re costs of closure to be paid to the independent examiner.

4. DEBTORS: Amounts falling due within one year

	2025	2024
	€	€
Trade debtors	48	-
Sundry debtors	10525	-
VAT	633	866
	11207	**866**

5. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	1356	-
VAT	-	-
Accruals	4466	6737
Deferred income (note below)	-	-
Directors' loan account	13398	13251
Other creditors	-	-
	19220	**19988**

Deferred income	€	€
Opening balance as at 1 January 2025	-	-
Released in year		-
Closing balance as at 31 December 2025	-	-
	-	-

6. STATEMENT OF FUNDS

	At 1 January 2025	Income	Expenditure	Transfers	At 31 December 2025
Unrestricted funds					
General	(2754)	113610	(118054)		(7198)
	(2754)	**113610**	**(118054)**	**-**	**(7198)**

Unrestricted funds, which comprise the general funds, are expendable at the discretion of the directors, in furtherance of the objects of the company.

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
Unrestricted funds					
General	(6500)	22269	(18523)	-	(2754)
	(6500)	**22269**	**(18523)**	**-**	**(2754)**

EHTG (EUROPEAN HEREDITARY TUMOUR GROUP)
NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2025

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Total Funds
	€	€
Current assets	12023	12023
Currents liabilities	(19220)	(19220)
Net assets/(liabilities) at 31 December 2025	**(7198)**	**(7198)**

	Unrestricted Funds	Total Funds
	€	€
Current assets	17234	17234
Currents liabilities	(19988)	(19988)
Net assets/(liabilities) at 31 December 2024	**(2754)**	**(2754)**

8. RELATED PARTY TRANSACTIONS

Professor Sir John Burn loaned the company €147 in the period. The directors were not repaid any of the loans to the company in the period. The balance outstanding at the period end was €13,251 (2024: €13,251). None of the directors received any remuneration, nor were reimbursed any expenses.

9. COMPANY LIMITED BY GUARANTEE

The original 4 members who were director trustees have each loaned the company €6,250 that they have confirmed will be written off on winding up the company if the company has a negative balance sheet. Some of this money was repaid in the prior year.

10. TAXATION

The charitable company is recognised as having charitable status by H M Revenue & Customs for taxation purposes. As a result no liability to taxation is anticipated on any of its income.