

# THE BRITISH ASSOCIATION OF PLASTIC RECONSTRUCTIVE AND AESTHETIC SURGEONS

England & Wales - Charity number 1005353

## Details

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Other names	THE BRITISH ASSOCIATION OF PLASTIC SURGEONS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02657454</a>
Registered	1991-10-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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## Activities

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**Objects:** (1) TO RELIEVE SICKNESS AND TO PROTECT AND PRESERVE PUBLIC HEALTH BY THE PROMOTION AND DEVELOPMENT OF PLASTIC SURGERY AND (2) TO ADVANCE EDUCATION IN THE FIELD OF PLASTIC SURGERY

**Activities:** The Association's principal activity is the dissemination of information as it relates to the specialty of plastic, reconstructive and aesthetic surgery. BAPRAS aims to be a unifying organisation to represent, support, and professionally develop the best evidence-based practice in order to achieve the highest standard of patient care.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** NOT DEFINED, IN PRACTICE THE U.K. AND REPUBLIC OF IRELAND
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£1,551,345	£1,393,723	£3,270,920	11
2023-09-30	£1,385,668	£1,444,740	£2,853,633	11
2022-09-30	£1,172,419	£1,062,442	£2,865,211	12
2021-09-30	£1,647,319	£1,099,529	£2,929,892	12
2020-09-30	£1,057,524	£1,083,046	£2,167,896	12

## Trustees

Name	Role	Appointed
Ahmed Tarek Mohamed Mohamed Emam		2026-01-01
Alexandra Murray		2025-01-01
Benjamin Way		2025-01-01
Claire Elizabeth Black		2025-07-02
Dean Boyce		2024-01-01
Ian Mark Smith		2026-01-01
James Martin Baden		2026-01-01
Kaushik Hiraballove Chakrabarty		2026-01-01
Muhammad Sarmad Tamimy		2026-01-01
Paul McArthur		2023-01-01
Professor Peter Dziejewski		2024-01-10
Rachel Clancy		2024-01-01
Reena Agarwal		2024-01-01
Simon Harold Wood		2020-01-01
Susan Stevenson		2025-01-01
Vimal Gokani		2026-01-01
William Holmes		2025-01-01
Yvonne Teresa Wilson		2024-01-01

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# Accounts

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**The British Association of Plastic,  
Reconstructive and Aesthetic Surgeons  
Trustees Annual Report and Financial  
Statements**

for the year ended  
30 September 2024

Company number: 02657454

Charity Commission number: 1005353

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## President's foreword

The trustees present their report and the audited financial statements for the year ended 30 September 2024. Reference and administrative information set out on page 45 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

This trustees' annual report includes a directors' report as required by company law.

*We are delighted to report growth across our educational initiatives, having successfully supported over 8,635 healthcare professionals in their professional development while reaching out to 35,095 members of the public through our information provision services.*

*We are particularly proud of our Annual Congress in Newcastle Gateshead, which achieved unprecedented success with 535 delegates - our highest attendance to date. The event, themed 'Interface', showcased the breadth of subspecialty practice and our vital collaborative relationships across surgical specialties.*

*It gives us great pleasure to announce that our membership has flourished to 1,386 members. We are especially pleased to welcome our first nurse members, marking an important step towards greater professional inclusivity. Our full membership now represents 79% of the NHS workforce.*

*The eLPRAS platform is continuing to expand, delivering over 9035 sessions in the last financial year, expanding its international reach globally. The platform's impact continues to grow, supporting 3,241 active UK NHS users in their professional development.*

*Our journals have seen remarkable developments. While JPRAS has experienced some challenges with its impact factor, we are particularly pleased to celebrate JPRAS Open receiving its first impact factor of 1.5 - a testament to the rising quality of submissions.*

*We are excited to announce the establishment of our new Special Interest and Advisory Group (SIAG) for diabetic foot, expanding our specialist network. 642 members - 46% of our total membership are actively participating in these special interest groups.*

*The National Teaching Programme has exceeded expectations, maintaining consistently strong attendance with an average of 80 participants per webinar. Its success has led to its evolution into the PS-NOLP under HEE, marking a significant achievement in sustainable educational delivery.*

*Supporting our members continues to be very important for BAPRAS' activity, as we have*

*focused on providing resources and hosting webinars on combating issues around bullying and harassment, we have also produced a suite of website resources to support anyone struggling and to encourage conversations around how we can support each other.*

**Maniram Ragbir**

BAPRAS President 2023-2024

## About BAPRAS

### Charitable Purposes

BAPRAS has been established to fulfil the following purposes:

- To relieve sickness and to protect and preserve public health by the promotion and development of plastic surgery
- To advance education in the field of plastic surgery.

### Public Benefit

In accordance with our charitable objectives, BAPRAS strives to improve patient care and to improve the quality of medical and surgical care for the benefit of patients within the specialty of plastic, reconstructive and aesthetic surgery. The Charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through the continuing dissemination of information in relation to the specialty by the Association.

## Our achievements

In order to fulfil our charitable purposes, our principal activities surround the provision of education opportunities and information for anyone with an interest in plastic surgery. These activities include a range of plastic surgery events and training courses for medical professionals at all stages of their careers; publication of our peer-reviewed journal, JPRAS; an e-learning offering, eLPRAS; provision of grants and bursaries for further study or to fund research in plastic surgery; dissemination of information and guidance on plastic surgery for members of the public; and provision of assistance and guidance around standard setting, consensus building and best practice.

In providing these activities, in 2023/2024, we have helped to educate more than 8,635 healthcare professionals, leading to improved care for patients, and to inform 35814 members of the public via our website, and provision of printed guidance. With our social media platforms, we are reaching over 14000 members of the public and professionals from UK and around the world.

## Overview of the progress made against plans

### How we measure our success

The Trustees monitor a range of measures to determine our success in meeting our charitable objectives.

These measures include:

- Level of membership as a percentage of total consultants and trainees in the NHS workforce
- Growth in attendance at our meetings and educational events

- Numbers of abstract submissions for our annual congress
- Impact factors of JPRAS and JPRAS Open
- Number of members of the public that have received support via our patient information hub or by receiving a physical copy of one of our patient information guides

## **In summary**

### **Membership**

We are delighted to report significant membership growth to 1,386 members, representing a net increase of 137 members since October 2023. Notable achievements include reaching 79% representation of NHS workforce consultants (up from 66%), introducing our first nurse member category, and substantial growth in trainee and student memberships. Our new online direct debit system has enhanced accessibility, particularly benefiting junior members.

### **Events**

Our events program has achieved remarkable success, highlighted by record-breaking attendance at our Annual Congress in Newcastle Gateshead with 535 delegates. While some regional meetings show continued post-COVID recovery, our educational offerings have expanded through innovative formats. The Advanced Educational Courses have shown mixed attendance patterns, with the Sarcoma course showing growth (76 registrations) while other courses continue to rebuild their numbers. Our international presence has strengthened through successful collaborations, including representation at APSICON in India and planned partnerships with Caribbean associations.

### **JPRAS & JPRAS Open**

A year of strategic development for our publications has seen JPRAS secure a renewed five-year contract with Elsevier and expand its international reach, particularly in the US and China. While JPRAS's impact factor adjusted to 2.0, JPRAS Open achieved its first impact factor of 1.5. Submissions have shown strong growth with 1,554 submissions in 2023, averaging 150 monthly. New editorial appointments, including Adam J Reid as incoming JPRAS Editor, position our publications for future growth.

### **Public Education**

Our commitment to public education has reached 35,095 members of the public through our patient information hub. Our patient information pages attract an average of 2,908 monthly visitors, complemented by the distribution of 920 printed guides. Digital transformation initiatives are underway to create a unified 'one-stop shop' for both NHS and private sector plastic surgery information, ensuring accessible, reliable guidance for all stakeholders.

## **Our activities**

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

In 2023-2024, BAPRAS has managed to set up a trading subsidiary which is used to handle the funds received from our event exhibition and sponsorships. The trading subsidiary was dormant for the aforementioned period, and it will be brought into use for the 2024-2025 financial year.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Events and training**

### **Annual Congress**

The 2023 BAPRAS Annual Congress took place at Hilton Newcastle Gateshead on 29 November – 1 December. The 2023 congress had the biggest attendance to a BAPRAS event so far. By setting up educational partnerships and headline sponsorship packages, the Association was able to increase the support from industry. In 2023, we were joined by 8 highlight sponsors and 6 education partners.

The 2023 event was subtitled 'Interface' and aimed to celebrate the breadth of subspecialty practice, and the vast working relationships that plastic surgery has with other surgical specialties. For the scientific programme, we have collaborated with a number of different Associations and Societies, with sessions combining lectures from guest speakers with free paper presentations of the latest research. Alongside the main scientific programme, we have run sessions such as practical masterclasses around microsurgery, and a cadaveric training day. We were pleased to partner with PLASTA again, to provide a dedicated pre-conference for surgeons in training from undergraduate level upwards, as well as a specific nurses' study day on the Friday of the congress.

While BAPRAS has not opted to create hybrid meetings, we have taken the opportunity to

record larger proportions of congress, with videos of key lectures being made available to members post-event, on the BAPRAS members’ portal.

	<b>2022</b>	<b>2023</b>
<b>Delegates</b>	437	535
<b>Free papers</b>	113	131
<b>Abstracts received</b>	302	255
<b>Industry support</b>	22	22

### **Advanced Educational Courses**

We continued series 5 of our long-running Advanced Educational Courses in Plastic Surgery series, with courses on cleft lip, palate & ear reconstruction and sarcoma in October 2023 and April 2024 respectively.

Aimed at trainees in the latter years of their training and consultants refreshing their knowledge on the latest advances in plastic surgery, as well as trainees and consultants in interface specialties, each series runs for eight courses on a range of subspecialty topics. While delegate numbers are still lower than pre-COVID, they are slowly growing again, and we will continue to monitor attendance levels at these courses. We have also started recording the entire courses, the recordings being uploaded to the members’ area so they can be rewatched.

We are pleased to report a modest increase in attendance for our Sarcoma course with 76 registrants (up 5.5% from previous year), while our Cleft, Craniofacial and Ear Reconstruction course saw reduced participation with 52 registrants, reflecting ongoing post-pandemic recovery in educational engagement patterns. To maximize the educational value of these sessions, all members now have access to the recorded content through our digital platform, ensuring vital clinical updates reach the broader plastic surgery community regardless of in-person attendance.

### **Students Day**

BAPRAS’ long-running study day for medical students was held in Brighton, in March 2024 and attracted 117 delegates (220 in 2023/4). The students spent the day learning about the variety of subspecialisms available within plastic surgery, as well as being taught practical surgical techniques from a team of specialist trainees.

The event continues to be very well attended and well received by attendees. In the light of the issues around attracting medical students into surgery highlighted by the workforce planning report, we are pleased that the event remains well attended and well received by attendees.

### **Celtic Meeting**

BAPRAS continues to organise, on behalf of plastic surgeons within Scotland, a two-day regional meeting. The 2023 Celtic Meeting took place on 12-13 September in Dundee, marking a change from the usual location of the meeting in Dunblane.

The meeting traditionally attracted around 100 delegates. This number has been lower post-COVID, with 66 registrations in 2024 (67 delegates registered in 2023) and consultation is ongoing with consultants and trainees in the region to ensure that the meeting fits the regional needs.

Based on the feedback we have received a more accessible location will be used for the for the upcoming edition of the Celtic Meeting, thus facilitating regional attendance.

### **Regional meetings**

In 2023-2024 we have continued collaborating with members and non-members in the different regions that make up our Board of Trustees.

As well as supporting the Celtic Meeting (aimed at those working in Scotland, Wales and Northern and the Republic of Ireland), there was a BAPRAS presence at the BSSH Autumn Meeting in Glasgow, the British Aesthetic Meeting in London as well as at regional meetings in the North-East, East Midlands, South-West and Humberside.

Plans are being made to continue having a BAPRAS presence at regional sessions, as well as at other relevant national meetings.

### **Collaborative events and International Meetings**

Continuing from our plans set up in the previous financial year, we continued the series of meetings run in collaboration with PRASIS. In 2023/24 we have held 6 collaborative sessions on topics such as combating bullying and harassment, pensions, growing private practices, wellbeing with more sessions planned in the next year, as part of the Education Partnership agreement.

In July 2024, we also held a collaborative webinar in Partnership with TELA Bio – another one of our Education Partners, focused on Principles of Abdominal Wall Reconstruction.

In September 2024, BAPRAS was invited as a guest society to the APSICON Meeting in India, where it was officially represented by the President and Honorary Secretary. A small group of members were also present and gave talks as part of the scientific programme for the event, thus working together towards advancing plastic surgery globally.

Work is underway to support a meeting in collaboration with the Caribbean Association of Plastic, Reconstructive and Aesthetic Surgery, scheduled to take place in October 2024.

## **Advisory Groups**

Since 2021, BAPRAS has involved its Special Interest and Advisory Groups (SIAGs) in increasing amounts of the organisation's work. There are now seventeen SIAGs covering a range of areas of subspecialty interest. In order to cover additional areas of the curriculum, in the last year we have set up a SIAG for diabetic foot.

Our SIAGs are involved in guideline writing, provision of educational content for surgeons (with involvement in congresses, advanced courses and eLPRAS), and act as a network for surgeons to share queries and ask for advice from other professionals. In 2024, we started involving the SIAGs in reinvigorating our patient information guides.

We have organised webinars for SIAG leads to streamline the way each of them works as well as dedicated webinars. 642 members belong to at least one SIAG in 2024, with most belonging to additional advisory groups— amounting to 46% of total members belonging to a SIAG.

In the last financial year, we have organised a number of meetings for SIAG members, 4 online for chairs, two for breast and one in person for the Facial Palsy SIAG on 24 June. Plans are underway for a Head and Neck SIAG face-to-face event in October 2024, with more to come in 2025.

## **eLPRAS**

Since 2010, BAPRAS has supported the development of an online e-learning programme to support both the curriculum for plastic surgery trainees and consultant revalidation. Development of the e-learning in plastic, reconstructive and aesthetic surgery project (eLPRAS) has been sponsored by BAPRAS and hosted under the auspices of Health Education England (HEE), now part of NHSE. Learning on this platform is also available free to non-plastic surgery NHS staff of any level who are eligible for an e-LPRAS login account. It is also used via subscription by international users.

In September 2021, it was decided to re-align the management of the project, to bring control closer to BAPRAS, with oversight by the Education Committee under e-LPRAS Director Richard Cole.

Work is ongoing to continue to invigorate the project, using funding obtained from e-Integrity from non-UK NHS subscribers. The project has no finite end date, but will continue to be run by BAPRAS, in collaboration with a team of external instructional designers at HEE, now NHSE.

Between October 2023 and September 2024, 9,035 sessions of educational content were launched in the UK (previous year 8,653).

An additional 8,508 sessions were launched via e-Integrity by non-UK users (information from e-Integrity). There are plans to grow this further in 2025, with links to the new National Online Learning Programme (NOLP, which has taken over the PLASTA NTP webinar series). Additional sessions (individual topics) already in draft form are being completed with some support from the SIAG (Special Interest and Advisory Group) Chairs to check their content before going “live”. Empty sessions (topics as yet with no structured educational content) are having Learning resources added such as links to systematic reviews, up-to-date references and approved videos. Learning is also being enhanced by the addition of infographics for specific topics, some of which are already accessible via the eLPRAS opening page and are planned to be added to the BAPRAS website in 2025.

Further work is ongoing to strengthen links with JPRAS and JPRAS Open (with links of recent articles to be added to update currently “live” sessions), also to other courses including the plastic surgery AECs (Advanced Educational Courses) as well as other series such as the Royal College of Surgeons of Edinburgh plastic surgery webinars.

There were 3,241 active UK NHS users of e-LPRAS in 2023/4. Regarding free access non-UK users, there are currently 51 trainees from Low/Middle-Income countries (LMICs) whose access to e-LPRAS is funded by BAPRAS and BFIRST.

## **National Teaching Programme**

In June 2021, BAPRAS commenced a series of fortnightly national teaching webinars, covering the full breadth of the plastic surgery curriculum and delivered to all UK trainees free of charge. Trainees in low- and middle-income countries (LMIC) have also been given the opportunity to access resources and videos from the series free of charge, with a fee being levied on trainees from high and upper middle-income countries (HUMC).

It was renewed in April 2023 for a second series. Owing to the success that it had, it has been decided for the series to be taken onwards by the HEE, being re-named as the Plastic Surgery National Online Surgery Programme (PS-NOLP).

Before the series was taken on by the HEE, BAPRAS ran 22 sessions as part of the second run of the NTP.

Between 2021-2023, there were 36 sessions run by BAPRAS, while between 2023 and 2024 there were another 22 sessions we have run with an average attendance of 80.4 persons per webinar.

## **JPRAS**

The Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS), which is owned by the Association and published by Elsevier, has had a positive year of growth and change. As well as the publishing contract with Elsevier being successfully renegotiated and renewed for another five years, the international reach of the journal has increased across prominent regions, including the US and China, and new publishing team members have been recruited which will help support the long-term ambitions of the journal. All BAPRAS members continue to receive full access to both the entire online archive and latest issues of JPRAS as a benefit of their membership subscription.

The overall strategic goals for the journal continue to be achieved and progressed, including the development of the journal's first special issue which will be published in 2025, decreasing editorial and publishing timelines which have now been significantly reduced, new commercial opportunities are being planned for the journal and will be rolled out in 2025, and new team members have been recruited to support the journal.

Reviewer recruitment has been ongoing, to good effect, with regional diversity among reviewers increasing considerably. Submissions to JPRAS are increasing strongly (1,554 submissions in 2023 and around 150 submissions per month). Submissions from Asia, including China, and the US have increased compared to the previous year, with more submissions also being accepted to JPRAS Open from China, Germany and Italy.

The impact factor for JPRAS has fallen to 2.0 from 2.7.

This is due to:

- How the score is calculated by Clarivate, which led to a reduction for many journals;
- The calculation period falling across a period where JPRAS published many more articles to reduce the time to publication and to build commercial revenue;
- A high number of COVID articles being submitted in 2021; and
- The total number of articles published by JPRAS during the period of calculation increasing by 49% whereas the number of citations in that same period only increased by 13%.

JPRAS Open received its first-ever impact factor of 1.5, which is due to a rise in quality submissions rising by >53% since 2021.

The new appointments on the editorial team and at the Association include: Adam J Reid MBChB FRCS (Plast) PhD who will replace Professor Andrew Hart as Editor of JPRAS in January 2025, and Nandi Jhugroo as the new Publications Manager at BAPRAS. The Editor of JPRAS Open continues to be Professor Daniel F. Kalbermatten MD, PhD, MPhil, FMH (Plast&Hand), EBOPRAS.

## **Grants and bursaries**

### **Grant-making policy**

BAPRAS' Education, and Research and Innovation Committees review applications for the Association's range of existing bursaries, prizes, grants, and fellowships, and recommend awardees to Council.

The committees also develop new awards as a need becomes apparent. The range of BAPRAS bursaries is advertised on the Association's website, on social media and via relevant stakeholder groups.

Applications can be made by completion of an online form. Applications are accepted from individuals, not organisations. BAPRAS educational grants are only available to its members, though applications are accepted from non-members for research grants.

### **Grants awarded**

BAPRAS funds bursaries, grants and fellowships in nine different categories for education and research purposes. Grants awarded to individuals totalled £90,359 in 2023/24 (£99,851 in 2022/23). These were provided to 21 people (2022/23: 30).

BAPRAS also provided grants to BFIRST (£40,000) and PLASTA (£15,000) to enable both organisations to carry out their work supporting surgeons in low- and middle- income countries, and trainees in plastic surgery respectively.

The leadership bursary introduced by PLASTA in 2022/23 but received no applications this year. Thus, has led the association to reconsider how to approach this in the future.

No travelling bursaries were awarded from the Carpue Keegan fund and there was no provision in the accounts as the trustees had not agreed a definitive amount for the bursary. Several awards, including the John Barron prize and Paton Masser, were not awarded this year, resulting in an underspend of £4,000.

General feedback from the Education committee this year has been that the standard was not high enough in the applications to approve this year. BAPRAS are considering ways to provide guidance in the future so that the number and quality of the applications received is sufficiently high.

Full details of the grants that we have awarded this year, along with further reports, can be found on our website (<https://www.bapras.org.uk/professionals/training-and-education/prizes-grants-and-fellowships>).

## **Influencing and policy**

BAPRAS runs two data-gathering projects aimed at gathering statistics relevant to future developments of the specialty.

### **Flap Registry**

The UKNFR is a collaborative project led by BAPRAS in association with the British Association of Head and Neck Oncologists (BAHNO), the British Association of Oral and Maxillofacial Surgeons (BAOMS), the Association of Breast Surgery (ABS) and the British Society for Surgery of the Hand (BSSH). The aim is to improve outcomes following reconstructive surgery for our patients by leveraging information collected about major pedicled and free flap reconstructions performed in the UK.

The first case was entered into the registry in August 2015, and at the time of writing 9 years on there are over 11,000 patients entered from over 280 individual consultant surgeons from both public and independent sectors. The first UKNFR report was published in 2019, and the next report is currently being written. The registry is not without its challenges, but it has the potential to answer clinically relevant research questions, contribute to the formation of specialty guidelines, facilitate workforce planning, and provide data for business cases and tariff discussions. For individual surgeons, or groups of surgeons, it provides summary data for use in audit, morbidity meetings, and appraisal. Registries have now found their way into the fabric of most surgical specialties, and it is important for patients that we as plastic surgeons position ourselves, with the support of specialty partners, as the custodians for complex reconstruction.

In July 2024, the UK National Flap Registry was taken over by Ben Baker, following Peter Kalu.

The aims for the registry over the coming 3 years are to improve usability and data capture and provide meaningful outputs for surgeons and their patients. This will begin with the 2nd UKNFR report, to be published in 2025, followed by rationalising the data collected so that we are able to answer questions that are meaningful to patient care and produce peer-reviewed publications alongside reports. A formal process for the membership to submit proposals for these will be developed. There are some (straightforward) changes to the interface that would significantly improve usability, and I am working with the host, Dendrite Clinical Systems, on this front. There is still work to do to enable surgeons in Scotland and Ireland to enter data. GIRFT leads are encouraging trusts to enter their data on-site visits. Improved surgeon dashboards, and departmental composite reports, would further encourage data entry.

### **Workforce planning survey**

The 13th annual workforce planning survey was conducted and results released in mid-2024. Similar to previous years, it had a 100% response rate. The survey provides important workforce data on plastic surgery consultants, specialty doctors and trainees practising in the UK and Ireland, allowing us to establish patterns and highlight potential problems which may affect the provision of plastic surgery services in the future.

## **Information provision**

BAPRAS provides dedicated information to help educate members of the public, providing support for ensuring safe, considered elective surgical procedures, as well as guidance and information for those undergoing non-elective surgery.

We provide this via five printed patient information guides and a dedicated section of our website which also includes a further thirty-three online guides, as well as information on cosmetic surgery abroad, considerations for surgery and selection of a surgeon.

In 2023/4, our patient information pages were visited by an average of 2908 people monthly, and we distributed copies of 920 printed patient information guides free of charge to hospitals, clinics and individuals that requested them. During the last year, the communications committee has been working towards updating the content of the patient information guides and will continue to do so in 2024/5. The aim for the future is to make more use of the digital platforms we have available, refreshing the website to work as a 'one stop shop' for any patient or potential patient considering plastic surgery both in the NHS and the private sector.

Our digital presence continues to thrive across three key platforms. Instagram leads our engagement growth with 3031 followers, showing an 18% increase from last year. The

Association's LinkedIn's professional community has expanded to 2329 followers, with impressions per post nearly tripling. Twitter remains the platform with the largest following, with 8728 followers, though recent platform changes have prompted a strategic review of our future engagement.

## **Support for other organisations**

### **BFIRST**

Formed from BAPRAS' Overseas Service and Training Committee, the British Foundation for International Reconstructive Surgery and Training trains surgeons working in the poorest countries in the world, enabling services to be developed to manage locally occurring surgical problems.

BAPRAS provided £40,000 of funding, plus administrative support to the organisation to ensure their work can continue to grow. As of March 2023, BFIRST have hired a member of staff able to provide administrative support ensuring the continued growth of their organisations. Administrative support is still provided by BAPRAS to a lesser extent.

### **PLASTA**

BAPRAS provides support for specialist trainees, foundation, and core doctors via financial support for the Plastic Surgery Trainees Association (PLASTA). As well as £15,000 of funding, BAPRAS also provided administrative and technical support for PLASTA's annual congress. Members of PLASTA's exec committee are invited to BAPRAS's committees and council to represent trainee views.

We also continue to work closely with PRASSA, the UK's national student-led association for those at undergraduate level with an interest in plastic surgery, supporting their work via our undergraduate study day.

### **Other bodies with BAPRAS representation**

BAPRAS is represented in the following external organisations and boards:

- Armed Forces
- British Association of Aesthetic Plastic Surgeons
- BAD Therapy and Guidelines Subcommittee
- British Society for Surgery of the Hand
- Burns Informatics Group
- Cosmetic Practice Standards Authority
- European Board of Plastic, Reconstructive and Aesthetic Surgery
- European Society of Plastic, Reconstructive and Aesthetic Surgery
- Federation of Surgical Specialty Associations

- International Collaboration of Breast Device Registry Activities
- International Confederation of Plastic Surgery Societies
- Outpatients Transformation Clinical Forum
- PRASEAG
- Royal College of Surgeons of Edinburgh Surgical Specialty Board
- Royal College of Surgeons of England Council
- RCS Invited Review Mechanism
- RCS Cancer Services Committee
- RCS Training Interface Groups for Cleft, Head and Neck, Major Trauma, Mohs and Breast
- Scar Free Foundation Research Council
- UEMS

## Membership

The membership on 30 September 2024 totalled 1,386 (2023: 1,249). Our membership numbers increased overall by 137 members since October 2023. The Trainee, Junior and Student, and Foundation as well as Associate members have increased. The first Nurse members have been elected. The increase in Full Members continues from both conversion of Trainee Members and consultants entirely new to the Association. Other categories remain stable.

At the end of this financial year, we have moved towards an online direct debit signup service to make this more accessible to those in the more junior categories, to assist with retention, and will continue to offer large discounts for those members registering for educational events. It is also hoped that numbers of nurses and SAS doctors seeking membership of BAPRAS will rise as we continue to work on ways to better support medical professionals in these roles. With our continued support and presence at regional meetings, we are hoping to engage with trainee and full members with more regularity.

<b>Membership Category</b>	<b>2023</b>	<b>2024</b>
Full	575	581
Trainee	200	227
Junior	80	95
Student & Foundation	66	144
Associate	29	33
Affiliate	7	7
Interspecialty	16	16
Overseas	76	74
Honorary	84	86

Senior	116	120
Nurse	0	3
<b>Total</b>	<b>1249</b>	<b>1386</b>

The above figures amount to 79% of the NHS workforce for full members (66% in 2022-3) and 69% of the NHS workforce for Trainee members (58% in 2022-3).

<b>Membership Category</b>	<b>BAPRAS Members</b>	<b>NHS</b>	<b>Percentage for 2023-2024</b>
Full	581	729	79%
Trainee	227	326	69%

## **Supporting our members**

We have continuously worked towards supporting our members throughout the 2023/24 period, aiming to ensure that our members feel supported in the workplace. We are working towards improving the support available to plastic surgeons to maximise their performance and wellbeing.

We have launched a suite of resources focusing on supporting surgeons, which is available via our website, and have dedicated time both within our annual congress, and in standalone webinar sessions to tackle issues around bullying and harassment.

The Professional Standards committee continues to work towards addressing these issues with a plan underway of developing multiple resources accessible to members.

The mentoring scheme launched in 2022 has been expanded to also include trainees approaching the end of their training, thus pairing them with consultant surgeons with more than 10 years of experience. The scheme has trained a total of 19 mentors and has paired 3 mentees.

A second edition of the BAPRAS 'Wellbeing Weekend' is in the works, to be held in May 2025. This will be an opportunity for members of all levels to connect, building bridges between those who may not work together, and allowing networking in a relaxed setting away from work or educational events.

## **Plans for the future**

### **Strategic review**

The strategic review process began in August 2023/24 and is currently underway, with planning set to be finalised in early 2025. This review is being conducted internally with valuable input from our members and the secretariat team. We are focusing our efforts on seven key strategic pillars:

1. Support our colleagues and members in the workplace
2. Develop and grow our membership
3. Strengthen the evidence base for plastic surgery
4. Champion the issues of members to decision makers
5. Ensure the public makes informed decisions about their surgery
6. Build stronger partnerships with others
7. Be an effective, well-managed and better-governed organisation

### **Event portfolio**

The Education Committee is continuously reviewing the events organised by the Association to ensure that the content and approach continue to be relevant to Plastic Surgeons of all levels. While the numbers for some events have returned to pre-COVID levels, more work needs to be undertaken to ensure the continuing success of the entire events portfolio.

### **Supporting members**

In the last year BAPRAS has been organising sessions on wellbeing, work life balance aiming to provide support for members. Further emphasis will be placed on supporting members in the workplace. We will continue collaborating with the Confederation of British Surgery to provide members with an impartial helpline where they can anonymously ask for help with any issues they are facing. We will continue to make use of our mentorship programme to provide trainees and early year consultants with the support they need to thrive in their careers. For the upcoming editions of the Congress, we are working on sessions to empower women in plastic surgery, and strengthen professional standards.

### **JPRAS**

JPRAS has seen significant growth and transformation in 2023-24, with a successfully renewed five-year publishing contract with Elsevier and expanded international reach, particularly in the US and China. Looking ahead, 2025 will mark important developments including the publication of the journal's first special issue, implementation of new commercial opportunities, and a leadership transition with Adam J Reid taking over as Editor. While the impact factor decreased to 2.0, JPRAS Open achieved its first impact factor

of 1.5, reflecting quality improvements. With reduced editorial timelines, increasing submissions (averaging 150 monthly), enhanced reviewer diversity, and strengthened editorial teams under both journals, JPRAS is well-positioned for continued growth and academic excellence in plastic surgery publishing.

## **Financial Review**

During the year, The Association generated £1,551,345 (2023: £1,385,668) of income and spent £1,393,723 (2023: £1,444,740) disseminating information that relates to all the fields that pertain to the Association's charitable objectives.

Subscription income from members contributed £366,458 (2023: £354,010) and the Journal of Plastic, Reconstructive and Aesthetic Surgeons contributed £546,848 (2023: £503,248) towards the operational costs of the Association.

The Carpue Keegan fund received a top up of some £6,390 which has been invested along with the legacy received in prior years.

### **Investments**

The Trustees have wide ranging powers to invest the funds of the Association as they see fit. Cazenove Capital Management Limited, the Association's investment managers provide advice on management of the Association's investment portfolio which has seen an increase in cash holdings in recent years.

At 30 September 2024, BAPRAS' investment portfolio totalled £2.99m (2023: 2.64m)

### **Our investment policy**

The Trustees' investment strategy and the instructions given to the Association's investment managers was to aim to build up the value of the portfolio to £2 million. This target has been achieved, and Trustees are considering various options to draw down funds by reviewing the Association's planned future activities and funding requirements with a view to drawing income from the investment portfolio whilst maintaining the capital value in real terms.

The Carpue Keegan fund, a separate investment portfolio which was set up following the receipt of a bequest achieved a year-on-year performance of 14.2% (2023: 5.8%).

The portfolio was set up to fund the Carpue Keegan Fellowship and Trustees are reviewing the performance with a view to commence funding of the Fellowship.

### **Reserves and going concern**

At 30 September 2024, the 'total charity funds' totalled £3.27m (2023: £2.85m). Free reserves at 30 September 2024 amounted to £2.67m (2023: £2.33m).

### **Our reserves policy**

The Trustees have determined a suitable target for the level of free reserves at two years cost of total expenditure which is in the region of some £2.8m.

The recent signing of a new contract is confirmation that income from JPRAS is on the rise and as such, discussions would be undertaken in 2025 regarding how additional funds may be utilised when they become available. It is however likely that a proportion of existing 'free reserves' would be held on a long-term basis to generate a regular income stream in perpetuity with the balance of 'free reserves' being spent in a systematic manner on appropriate projects.

### **Risks**

The Trustees believe that BAPRAS does not need to expose itself to a high level of risk to achieve its aims and objectives.

A policy is therefore followed to ensure that only risks that are, or can be mitigated to, medium risk levels are acceptable by the Trustees and the Association. This overall assessment of risk may change in future depending upon initiatives being considered at the time.

The Honorary Treasurer oversees the risk review which is mainly carried out monthly. Results are presented for scrutiny by the Officers and thereafter by Council. Any significant changes in the Association's risk profile will be highlighted to the membership at the Annual General Meeting.

The highest risks are:

Risk	Management controls
Members joining an increasing range of subspecialty organisations	Continue to attend events of other Associations and regional training meetings to promote member benefits and activities
Negative publicity	A dedicated company manages all communication in the event of a crisis, should the need arise
Loss of staff	Overlapping roles have been introduced to ensure no role is siloed to one person.  Salary benchmarks are carried out against data produced by Chartered Institute of Personnel and Development, Office for National Statistice, The Bank of England and the Personnel Today Journal.

Rent increase	A review of the current rental market was undertaken and it was ascertained that while rent was rising, it was still comparable to what was available commercially.
Inability to recruit new trustees to replace those who demit	A review of job descriptions and advertising methods will take place, along with discussions at Training Programme Director level to ensure protected time is available for those wishing to become involved at Trustee level.

**Fundraising**

BAPRAS does not undertake any specific fundraising activities. We are funded via membership fees, attendance fees for our programme of educational activities, publication of our journal, sponsorship by industry and revenue from our investments.

## Statement of trustees' responsibility

The trustees (who are also directors of BAPRAS for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken Statement of trustees responsibility page 36 to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2024 was 1386 (2023: 1305). The trustees are members of the charity but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**Maniram Ragbir**

BAPRAS President 2023-2024

28 May 2025

## **Independent auditors report to the members of The British Association of Plastic Reconstructive and Aesthetic Surgeons**

### **Opinion**

We have audited the financial statements of The British Association of Plastic Reconstructive and Aesthetic Surgeons (the 'charitable company') for the year ended 30 September 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

### **In our opinion, the financial statements:**

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other Information**

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

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

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

charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

20 June 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TL

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2024

	Note	Unrestricted £	Restricted £	Endowment £	2024 Total £	Unrestricted £	Restricted £	Endowment £	2023 Total £
<b>Income from:</b>									
Donations and legacies	2a	-	-	6,390	<b>6,390</b>	-	-	57,525	57,525
Charitable activities									
Disseminating information on the speciality	2b	1,394,421	19,948	-	<b>1,414,369</b>	1,278,603	15,802	-	1,294,405
Investments	3	107,847	22,739	-	<b>130,586</b>	28,217	5,521	-	33,738
<b>Total income</b>		<b>1,502,268</b>	<b>42,687</b>	<b>6,390</b>	<b>1,551,345</b>	<b>1,306,820</b>	<b>21,323</b>	<b>57,525</b>	<b>1,385,668</b>
<b>Expenditure on:</b>									
Charitable activities									
Disseminating information on the speciality	4	1,366,923	26,800	-	<b>1,393,723</b>	1,421,519	23,221	-	1,444,740
<b>Total expenditure</b>		<b>1,366,923</b>	<b>26,800</b>	<b>-</b>	<b>1,393,723</b>	<b>1,421,519</b>	<b>23,221</b>	<b>-</b>	<b>1,444,740</b>
<b>Net income / (expenditure) before net gains on investments</b>		<b>135,345</b>	<b>15,887</b>	<b>6,390</b>	<b>157,622</b>	<b>(114,699)</b>	<b>(1,898)</b>	<b>57,525</b>	<b>(59,072)</b>
Net gains on investments		207,617	-	52,048	<b>259,665</b>	38,065	-	9,429	47,494
<b>Net income / (expenditure) for the year</b>	6	<b>342,962</b>	<b>15,887</b>	<b>58,438</b>	<b>417,287</b>	<b>(76,634)</b>	<b>(1,898)</b>	<b>66,954</b>	<b>(11,578)</b>
Transfers between funds		(752)	752	-	-	(1,898)	1,898	-	-
<b>Net movement in funds</b>		<b>342,210</b>	<b>16,639</b>	<b>58,438</b>	<b>417,287</b>	<b>(78,532)</b>	<b>-</b>	<b>66,954</b>	<b>(11,578)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		2,325,988	-	527,645	<b>2,853,633</b>	2,404,520	-	460,691	2,865,211
<b>Total funds carried forward</b>		<b>2,668,198</b>	<b>16,639</b>	<b>586,083</b>	<b>3,270,920</b>	<b>2,325,988</b>	<b>-</b>	<b>527,645</b>	<b>2,853,633</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the financial statements.

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Balance sheet

Company no. 02657454

As at 30 September 2024

	Note	£	2024 £	£	2023 £
<b>Fixed assets:</b>					
Tangible assets	11		91		121
Investments	12		2,992,229		2,643,127
			<u>2,992,320</u>		<u>2,643,248</u>
<b>Current assets:</b>					
Debtors	13	276,224		173,661	
Cash at bank and in hand		525,978		350,508	
		<u>802,202</u>		<u>524,169</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	(523,602)		(313,784)	
			<u>278,600</u>		<u>210,385</u>
<b>Net current assets</b>			<u>3,270,920</u>		<u>2,853,633</u>
<b>Total net assets</b>			<u><u>3,270,920</u></u>		<u><u>2,853,633</u></u>
<b>The funds of the charity:</b>					
Restricted income funds	17		16,639		-
Endowment funds			586,083		527,645
Unrestricted income funds:					
General fund		2,668,198		2,325,988	
		<u>2,668,198</u>		<u>2,325,988</u>	
Total unrestricted funds			<u>2,668,198</u>		<u>2,325,988</u>
<b>Total charity funds</b>			<u><u>3,270,920</u></u>		<u><u>2,853,633</u></u>

Approved by the trustees on 28 May 2025 and signed on their behalf by

Maniram Ragbir  
BAPRAS President

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of cash flows

For the year ended 30 September 2024

	2024		2023	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	417,287		(11,578)	
Depreciation charges	30		40	
(Gains) on investments	(259,665)		(47,494)	
Dividends, interest and rent from investments	(130,586)		(33,738)	
Decrease/(increase) in debtors	(102,562)		1,350	
Increase in creditors	209,818		1,252	
		<hr/>		<hr/>
<b>Net cash provided by / (used in) operating activities</b>		134,322		(90,168)
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	130,586		33,738	
Proceeds from sale of investments	30,407		75,000	
Purchase of investments	(119,845)		(59,763)	
		<hr/>		<hr/>
<b>Net cash provided by / (used in) investing activities</b>		41,148		48,975
		<hr/>		<hr/>
<b>Change in cash and cash equivalents in the year</b>		175,470		(41,193)
Cash and cash equivalents at the beginning of the year		350,508		391,701
		<hr/>		<hr/>
<b>Cash and cash equivalents at the end of the year</b>		<u>525,978</u>		<u>350,508</u>

Notes to the financial statements

For the year ended 30 September 2024

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**1 Accounting policies**

**a) Statutory information**

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is the Secretariat offices of the Association at The Royal College of Surgeons of England, 38-43 Lincoln's Inn Fields, London WC2A 3PE.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income streams such as subscription income and journal income fall into this category.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met. The journal income is received by calendar year so the income for the last three months are deferred into the subsequent year.

**f) 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 Accounting policies (continued)**

**g) Fund accounting**

Notes to the financial statements

**For the year ended 30 September 2024**

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Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Endowment funds comprise the Carpue/Keegan Fellowship Fund. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering scientific meetings, advanced educational courses and exhibitions all undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned in full to the charitable activity of disseminating information on the speciality.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**j) Grants payable policy**

Grants payable are charged to the statement of financial activities in the year in which the offer is conveyed to the recipient.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Presidential badge and chain 25% reducing balance

**m) Listed investments**

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. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1 Accounting policies (continued)**

**o) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**p) Cash at bank and in hand**

Notes to the financial statements

**For the year ended 30 September 2024**

Cash at bank and cash 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.

**q) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**r) Pensions**

The charity is a participating employer in the Superannuation Arrangements of the University of London (SAUL). Additional information on the accounting of this pension can be found in note 18. This pension scheme is accounted for as if it is a defined contribution pension scheme.

**s) Financial instruments**

The charity 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.

**2a Income from donations and legacies**

The endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2021. During the year, £6,390 was received (2023: £57,525). The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

**2b Income from charitable activities**

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
<b>Income from disseminating information on the speciality</b>						
Subscription income from members	366,459	-	<b>366,459</b>	354,010	-	354,010
Journal income	546,847	-	<b>546,847</b>	503,248	-	503,248
Income from meetings, courses and other events	333,908	-	<b>333,908</b>	273,792	-	273,792
e-Learning funding from the Department of Health	-	4,948	<b>4,948</b>	-	3,802	3,802
PRASIS administration fee	-	-	-	6,000	-	6,000
Other income	29,733	15,000	<b>44,733</b>	438	12,000	12,438
Income from secondment	117,474	-	<b>117,474</b>	141,115	-	141,115
<b>Total income from charitable activities</b>	<b>1,394,421</b>	<b>19,948</b>	<b>1,414,369</b>	<b>1,278,603</b>	<b>15,802</b>	<b>1,294,405</b>

**3 Income from investments**

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Bank interest receivable on short term cash deposits	17,063	-	<b>17,063</b>	6,079	-	6,079
Dividend income	90,784	22,739	<b>113,523</b>	22,138	5,521	27,659
	<b>107,847</b>	<b>22,739</b>	<b>130,586</b>	<b>28,217</b>	<b>5,521</b>	<b>33,738</b>

Notes to the financial statements

For the year ended 30 September 2024

4a Analysis of expenditure (current year)

4b Analysis of expenditure (prior year)

	Charitable activity			2024 Total £
	Disseminating information on the specialty £	Governance costs £	Support costs £	
Staff costs (Note 7)	-	26,597	505,323	<b>531,920</b>
Membership costs	20,549	-	-	<b>20,549</b>
Journal expenditure	105,387	-	-	<b>105,387</b>
BFIRST funding	40,000	-	-	<b>40,000</b>
Grants, bursaries, awards and prizes	40,112	-	-	<b>40,112</b>
Research grants	50,247	-	-	<b>50,247</b>
Costs of meetings, courses and other events	262,491	-	-	<b>262,491</b>
e-Learning project costs	5,700	-	-	<b>5,700</b>
Public education and communication costs	60,881	-	-	<b>60,881</b>
PLASTA contribution	15,000	-	-	<b>15,000</b>
Other charitable activities	3,000	-	-	<b>3,000</b>
Other direct costs	2,477	-	-	<b>2,477</b>
Operating lease rentals, land and buildings	-	1,905	36,202	<b>38,107</b>
Other office costs	-	8,492	129,439	<b>137,931</b>
Investment management fees	-	-	30,407	<b>30,407</b>
Irrecoverable VAT	-	-	19,609	<b>19,609</b>
Legal and professional fees	-	-	14,526	<b>14,526</b>
Audit fees	-	13,500	-	<b>13,500</b>
Accounting and advisory	-	1,849	-	<b>1,849</b>
Depreciation – owned assets	-	-	30	<b>30</b>
	<b>605,844</b>	<b>52,343</b>	<b>735,536</b>	<b>1,393,723</b>
Support costs	735,536	-	(735,536)	-
Governance costs	52,343	(52,343)	-	-
<b>Total expenditure 2024</b>	<b>1,393,723</b>	<b>-</b>	<b>-</b>	<b>1,393,723</b>

	Charitable activity			2023 Total £
	Disseminating information on the specialty £	Governance costs £	Support costs £	
Staff costs (Note 7)	-	26,538	504,215	<b>530,753</b>
Membership costs	18,705	-	-	<b>18,705</b>
Journal expenditure	103,371	-	-	<b>103,371</b>
BFIRST funding	40,000	-	-	<b>40,000</b>
Grants, bursaries, awards and prizes	47,727	-	-	<b>47,727</b>
Research grants	52,124	-	-	<b>52,124</b>
Costs of meetings, courses and other events	336,379	-	-	<b>336,379</b>
e-Learning project costs	5,700	-	-	<b>5,700</b>
Public education and communication costs	49,438	-	-	<b>49,438</b>
PLASTA contribution	15,000	-	-	<b>15,000</b>
Other charitable activities	12,100	-	-	<b>12,100</b>
Other direct costs	16,544	-	-	<b>16,544</b>
Operating lease rentals, land and buildings	-	2,307	43,830	<b>46,137</b>
Other office costs	-	4,916	67,992	<b>72,908</b>
Investment management fees	-	-	25,420	<b>25,420</b>
Irrecoverable VAT	-	-	35,725	<b>35,725</b>
Legal and professional fees	-	-	21,834	<b>21,834</b>
Audit fees	-	13,335	-	<b>13,335</b>
Accounting and advisory	-	1,500	-	<b>1,500</b>
Depreciation – owned assets	-	-	40	<b>40</b>
	<b>697,088</b>	<b>48,596</b>	<b>699,056</b>	<b>1,444,740</b>
Support costs	699,056	-	(699,056)	-
Governance costs	48,596	(48,596)	-	-
<b>Total expenditure 2023</b>	<b>1,444,740</b>	<b>-</b>	<b>-</b>	<b>1,444,740</b>

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2024

5a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2024 £	2023 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
PLASTA funding	15,000	-	-	<b>15,000</b>	15,000
Grants, bursaries, awards and prizes	-	40,112	-	<b>40,112</b>	47,727
Research grants	-	50,247	-	<b>50,247</b>	52,124
	<u>55,000</u>	<u>90,359</u>	<u>-</u>	<u><b>145,359</b></u>	<u>154,851</u>

BAPRAS awards an annual grant of £40,000 to BFIRST which helps train surgeons working in poor countries to enable them to undertake reconstructive plastic surgery. BAPRAS also awards an annual grant of £15,000 to PLASTA which help educate plastic surgeons and develop their skill set.

Other grants, bursaries, awards and prizes have been made to individuals and all in furtherance of the charity's charitable objects.

5b Grant making (prior year)

	Grants to institutions £	Grants to individuals £	Support costs £	2023 £	2022 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
PLASTA funding	15,000	-	-	<b>15,000</b>	15,000
Grants, bursaries, awards and prizes	-	47,727	-	<b>47,727</b>	46,916
Research grants	-	52,124	-	<b>52,124</b>	51,652
	<u>55,000</u>	<u>99,851</u>	<u>-</u>	<u><b>154,851</b></u>	<u>153,568</u>

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Depreciation	30	40
Auditor's remuneration (excluding VAT):		
Audit	13,500	12,650
Other services provided	1,585	1,500
	<u><b>13,535</b></u>	<u>14,190</u>

# The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

## Notes to the financial statements

### For the year ended 30 September 2024

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#### 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	396,522	400,846
Social security costs	40,945	42,906
Other pension costs	73,950	74,764
Healthcare provision	1,315	7,108
Temporary staff costs	12,148	–
Recruitment and other staff costs	7,040	5,129
	<hr/> <b>531,920</b> <hr/>	<hr/> <b>530,753</b> <hr/>

No employee earned more than £60,000 during the year (2023: nil).

The total employee benefits (including medical insurance, pension contributions and employer's national insurance) of the key management personnel were £131,024 (2023: £128,592).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). With exception of the payments disclosed in note 9, no charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £11,665 (2023: £11,022) incurred by 10 (2023: 8) members relating to attendance at meetings.

#### 8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 11 (2023: 11).

#### 9 Related party transactions

Paolo Matteucci, BAPRAS Trustee did not receive a pump priming research grant (2023: £19,624).

M Ragbir is also trustee of BFIRST. In the year BAPRAS gave a grant of £40,000 (2023: £40,000) to BFIRST.

#### 10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 30 September 2024

11 Tangible fixed assets

Cost	Presidential badge and chain £	Total £
At the start of the year	7,905	7,905
At the end of the year	7,905	7,905
<b>Depreciation</b>		
At the start of the year	7,784	7,784
Charge for the year	30	30
At the end of the year	7,814	7,814
<b>Net book value</b>		
<b>At the end of the year</b>	91	91
At the start of the year	121	121

All of the above assets are used for charitable purposes.

12 Listed investments

	2024 £	2023 £
Fair value at the start of the year	2,643,127	2,610,870
Additions at cost	119,845	59,763
Disposal proceeds	(30,407)	(75,000)
Net gain / (loss) on change in fair value	259,664	47,494
Fair value at the end of the year	2,992,229	2,643,127

Investments comprise:

	2024 £	2023 £
UK Common investment funds	2,992,229	2,643,127
	2,992,229	2,643,127

13 Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	207,110	39,394
Other debtors	758	5,885
Prepayments and accrued income	68,356	128,382
	276,224	173,661

Notes to the financial statements

For the year ended 30 September 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	74,430	73,894
Taxation and social security	47,136	29,468
Other creditors	14,286	1,682
Accruals	18,999	49,730
Deferred income (note 15)	368,751	159,010
	<u>523,602</u>	<u>313,784</u>

15 Deferred income

Deferred income comprises income received in advance of events and royalty income that relates to the next reporting period.

	2024 £	2023 £
Balance at the beginning of the year	159,010	210,316
Amount released to income in the year	(153,010)	(180,316)
Amount deferred in the year	362,751	129,010
	<u>368,751</u>	<u>159,010</u>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	91	–	–	91
Investments	2,389,507	16,639	586,083	2,992,229
Net current assets	278,600	–	–	278,600
<b>Net assets at 30 September 2024</b>	<u><b>2,668,198</b></u>	<u><b>16,639</b></u>	<u><b>586,083</b></u>	<u><b>3,270,920</b></u>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	121	–	–	121
Investments	2,115,482	–	527,645	2,643,127
Net current assets	210,385	–	–	210,385
<b>Net assets at 30 September 2023</b>	<u><b>2,325,988</b></u>	<u><b>–</b></u>	<u><b>527,645</b></u>	<u><b>2,853,633</b></u>

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2024

17a Movements in funds (current year)

	At 1 October 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2024 £
<b>Endowment funds:</b>					
Carpue/Keegan Fellowship Fund	527,645	58,438	-	-	586,083
<b>Restricted funds:</b>					
e-Learning Fund	-	4,948	(5,700)	752	-
Carpue/Keegan bursary	-	22,739	(6,100)	-	16,639
Educational Grant	-	15,000	(15,000)	-	-
<b>Total restricted funds</b>	-	42,687	(26,800)	752	16,639
<b>Unrestricted funds:</b>					
General fund	2,325,988	1,502,268	(1,159,306)	(752)	2,668,198
<b>Total unrestricted funds</b>	2,325,988	1,502,268	(1,159,306)	(752)	2,668,198
<b>Total funds</b>	2,853,633	1,603,393	(1,186,106)	-	3,270,920

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 1 October 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2023 £
<b>Endowment funds:</b>					
Carpue/Keegan endowment fund	460,691	66,954	-	-	527,645
<b>Restricted funds:</b>					
e-Learning Fund	-	3,802	(5,700)	1,898	-
Carpue/Keegan bursary	-	5,521	(5,521)	-	-
Educational Grant	-	12,000	(12,000)	-	-
<b>Total restricted funds</b>	-	21,323	(23,221)	1,898	-
<b>Unrestricted funds:</b>					
General Fund	2,404,520	1,306,820	(1,383,454)	(1,898)	2,325,988
<b>Total unrestricted funds</b>	2,404,520	1,306,820	(1,383,454)	(1,898)	2,325,988
<b>Total funds</b>	2,865,211	1,395,097	(1,406,675)	-	2,853,633

**17c Purposes of restricted funds**

The e-Learning Fund was set up in 2008/2009 following the receipt of funding from the Department of Health to cover the costs incurred by the Charity in working in partnership with the Department of Health on its e-Learning for Healthcare programme. For 2024, the Charity funded £752 (2023: £1,898) of this expenditure itself by a transfer from the General Fund.

The Motiva educational grant provided accredited UK Plastic Surgeons the opportunity to attend the VII World symposium on Ergonomic Implants in Bangkok, Thailand on November 3–5 2022.

The Endowment funds comprise the Carpué/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2022. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

**18 Pension Commitments**

**General description of the pension scheme**

The Charity participates in the Superannuation Arrangements of the University of London (“SAUL”), which is a centralised occupational defined benefit (DB) scheme within the United Kingdom and was contracted-out of the Second State Pension (prior to April 2016). On 1 April 2023, SAUL launched a new defined contribution (DC) section called SAUL Start. New employees join SAUL Start for their first three years of employment. After which, they are eligible to join the existing defined benefit section. SAUL is an independently-managed pension scheme for the non-academic staff of 49 colleges and institutions with links to higher education. Pension DB benefits accrued within SAUL currently build up on a Career Average Revalued Earnings (“CARE”) basis. The Company is not expected to be liable to SAUL for any other current participating employer’s obligations under the Rules of SAUL but, in the event of an insolvency of any participating employer within SAUL, an amount of any DB pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation

**Funding policy**

SAUL’s DB statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred by the Trustee of SAUL in paying SAUL’s benefits as they fall due (the “Technical Provisions”). The Trustee adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments which arise from Members’ accrued pension rights to be met. The DB Technical Provisions’ assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. The funding method and assumptions, however, do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future. A formal DB actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2023. Informal reviews of SAUL’s DB financial position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out annually between formal valuations. The Funding Principles were agreed by the Trustee and Employers in June 2024 and will be reviewed again as part of SAUL’s next formal valuation, carried out as at 31 March 2026. At the 31 March 2023 valuation, SAUL was 105% funded on its DB Technical Provisions basis. As SAUL was in surplus on its Technical Provisions basis, no deficit contributions were required. The Trustee and the Employers agreed that the ongoing DB Employers’ contributions would fall from a rate of 21% of CARE Salaries to 19% of CARE Salaries from 1 September 2024.

**19 Operating lease commitments payable as a lessee**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2024 £	2023 £
Less than one year	38,641	37,816
One to five years	25,761	63,027
	<u>64,401</u>	<u>100,843</u>

**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital.

## Reference and administration detail

The British Association of Plastic, Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee, incorporated on 21 October 1991 and registered as a charity on 28 October 1991.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Company Number: 02657454.  
 Country of Incorporation: United Kingdom  
 Charity Number: 1005353  
 Country of Registration: England and Wales

Registered office and operational address:  
 British Association of Plastic, Reconstructive and Aesthetic Surgeons, at the Royal College of Surgeons of England, 38-43 Lincoln’s Inn Fields, London WC2A 3PE

### Trustees

Trustees, who also served as directors under company law, who served during the year and up to the date of this report were as follows:

<b>For the period 1 October 2023 – 31 December 2023</b>	<b>For the period 1 January 2024 – 31 December 2024</b>	<b>For the period 1 January 2025 – 31 May 2025</b>	<b>Position</b>
Maniram Ragbir	Maniram Ragbir	Paul McArthur	President
Ruth Waters	Paul McArthur	Maniram Ragbir	Deputy President
Reena Agarwal	Reena Agarwal	Reena Agarwal	Honorary Secretary
Simon H Wood	Simon H Wood	Simon H Wood	Honorary Treasurer
Omar A Ahmed	Omar A Ahmed	Susan Stevenson	Council member – North East
Alastair Brown	Brendan Fogarty	Brendan Fogarty	Council member – Northern Ireland
Henk P Giele	Henk P Giele	Alexandra Murray	Council member – South Central
Christopher Macdonald	Christopher Macdonald	Benjamin Way	Council member - South East Coast
Duncan N Mackenzie	Rachel Clancy	Rachel Clancy	Council member – South West
Paul McArthur	Jeyaram Srinivasan	Jeyaram Srinivasan	Council member – North West

Paolo L Matteuci	Paolo L Matteuci	William Holmes	Council member - Yorkshire and Humber
Catherine Milory	Catherine Milory	Catherine Milory	Council member - London
Mike Moses	Peter Dziewulski	Peter Dziewulski	Council member – East of England
Graham Offer	Graham Offer	Graham Offer	Council member – East Midlands
Kaz Rahman	Kaz Rahman	Jamil Ahmed	Council member – Scotland
Shivram Singh	Yvonne Wilson	Yvonne Wilson	Council member – West Midlands
Nicholas Wilson Jones	Nicholas Wilson Jones	Nicholas Wilson Jones	Council member – Wales
Aenone Harper Machin	Aenone Harper Machin	Aenone Harper Machin	Council member – Non-Regional
Peter Kalu	Dean Boyce	Dean Boyce	Council member – Non-Regional

### **Key Management Personnel**

Mrs Mobolaji Olusina- Head of Finance  
Mrs Gemma Adlington- Head of Operations

### **Bankers**

National Westminster Bank PLC  
PO Box 2021  
10 Marylebone High Street  
London, W1A 1FH

Lloyds TSB Bank PLC  
Southampton Row Branch  
Victoria House  
Southampton Row  
London, WC2B 5HR

### **Solicitors**

Harper James  
Floor 5, Cavendish House  
39-41 Waterloo Street  
Birmingham B2 5PP

### **Auditor**

Sayer Vincent LLP  
110 Golden Lane

London EC1Y 0TL

**Investment Advisor**

CCLA Investment Management Ltd

80 Cheapside

London EC2Y 6DZ

**HR Advisor**

Persona People Management

Downslea

North Fawley

Oxon, OX12 9NJ

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# Accounts

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# BAPRAS

British Association of Plastic  
Reconstructive and Aesthetic Surgeons



## The British Association of Plastic, Reconstructive and Aesthetic Surgeons Trustees Annual Report and Financial Statements

for the year ended

# 30 September 2023

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# Presidents' foreword

The trustees present their report and the audited financial statements for the year ended 30 September 2023. Reference and administrative information set out on page 54 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

This trustees' annual report includes a directors' report as required by company law. In 2022 and 2023, much emphasis has been placed on supporting our membership and the return to 'normal' following the COVID pandemic. We have returned to plans to reinvigorate our annual congress, and were pleased for all our events to return to an 'in person' setting, kicking off with a successful congress in Nottingham in late 2022, which was attended by 437 delegates. For future years, a planned injection of additional sponsorship from industry supporters will, we are sure, see the number of plastic surgery consultants and trainees attending congress rise even further, enabling us to better educate the plastic surgery community with the latest information, research and guidance.

We continued to develop the work of our Special Interest and Advisory Groups, which now number seventeen, covering a wide range of areas of sub-specialty interest. We will continue to convene additional groups as the need arises, and the groups have been supporting all areas of BAPRAS' work in education, research and policy influencing. We were also delighted that our open access journal, JPRAS Open, received its first impact factor this year and look forward to seeing the title continue to grow in stature.



Our National Teaching Programme saw the commencement of its second series in Spring of 2023, which again has been well attended. Alongside eLPRAS, which continues to grow, with an ever-increasing amount of new content becoming available, our educational offering for healthcare professionals at all stages of their career continues to thrive.

In response to members' requests, a mentoring scheme was launched in late 2022, which has paired seven experienced consultant mentors with mentees in their first few years of consultant practice. We will be expanding the scheme next year to include trainees approaching the exit exam and hope the scheme will go from strength to strength. In addition, supporting our members has been high on the agenda: as well as dedicated time being given at congress and in webinars throughout the year, to combating issues around bullying and harassment, we have also produced a suite of website resources to support anyone struggling and to encourage conversations around how we can support each other.



Ruth Waters, President, 2022



Maniram Ragbir, President, 2023



# About **BAPRAS**

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## Charitable Purposes

BAPRAS has been established to fulfil the following purposes:

- To relieve sickness and to protect and preserve public health by the promotion and development of plastic surgery
- To advance education in the field of plastic surgery.

## Public Benefit

In accordance with our charitable objectives, BAPRAS strives to improve patient care and to improve the quality of medical and surgical care for the benefit of patients within the specialty of plastic, reconstructive and aesthetic surgery. The Charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through continuing dissemination of information in relation to the specialty by the Association



# Our achievements

In order to fulfil our charitable purposes, our principle activities surround the provision of education opportunities and information for anyone with an interest in plastic surgery.

These activities include a range of plastic surgery events and training courses for medical professionals at all stages of their careers; publication of our peer-reviewed journal, JPRAS; an e-learning offering, e-LPRAS; provision of grants and bursaries for further study or to fund research in plastic surgery; dissemination of information and guidance on plastic surgery for members of the public; and provision of assistance and guidance around standard setting, consensus building and best practice

In providing these activities, in 2022/2023, we have helped to educate more than 8,635 healthcare professionals, leading to improved care for patients, and to inform 35,095 members of the public via our website, and provision of printed guidance.



# Overview of the progress made against plans

## How we measure our success

The Trustees monitor a range of measures to determine our success in meeting our charitable objectives.

These measures include:

- Level of membership as a percentage of total consultants and trainees in the NHS workforce
- Growth in attendance at our meetings and educational events
- Numbers of abstract submissions for our annual congress
- Impact factors of JPRAS and JPRAS Open
- Number of members of the public that have received support via our patient information hub or by receiving a physical copy of one of our patient information guides



# In summary

## Membership

Our membership has declined slightly compared to previous years.

This is mainly due to decreasing numbers of re-application in the Student/Foundation and Junior categories.

A previously seen decline in Full and Trainee members has halted and we expect this to reverse in the next reporting period.

## Events

We have seen our events return fully to an in-person setting following the end of the COVID pandemic. Pre-pandemic, we had begun to put plans in place to evaluate and reinvigorate our event portfolio. While some events continue to thrive, such as our annual congress and student day, others, including our Advanced Educational Courses have not seen number return to pre-COVID levels and will be reviewed in detail to make sure they are still appropriate.

Numbers of abstract submissions for Congress is consistent with pre-COVID years.



## JPRAS & JPRAS Open

JPRAS Open recorded its' first Impact Factor in 2023.

While JPRAS' impact factor has decreased in this period, this is consistent with other surgical journals, many of which experienced a larger than usual uplift in IF in the previous year, owing to the increased amount of submissions and publications seen during the COVID pandemic.

## Public Education

39,095 members of the public utilised BAPRAS' patient information hub or received a copy of one of our patient information guides.

While we haven't collated this information in the past, this provides a baseline for improvement for future years.

# Our activities

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The trustees review the aims, objectives and activities of the charity each year.

This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

In 2023, BAPRAS has been investigating the setup of a trading subsidiary, which, in future years will handle the funds received for our event exhibitions and sponsorships. This is due to commence trading in early 2024.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.



# Events & training

## Annual Congress

Following the COVID pandemic, 2022 saw our return to restriction-free congress, reverting back to the usual format of three days of face-to-face programming, which took place between 30 November and 2 December 2022 at the East Midlands Conference Centre in Nottingham. We aimed to grow our delegate numbers, abstract submissions and support from industry back to pre-COVID levels, which was achieved.

The event was subtitled 'Together' and aimed to showcase BAPRAS' support for members as we move post-COVID, with sessions on how to better support colleagues alongside guest presentations and free papers, as well as introducing innovative content, such as practical masterclasses around microsurgery, and a cadaveric training day. We were pleased to partner with PLASTA again, to provide a dedicated pre-conference for surgeons in training from undergraduate level upwards, as well as a specific nurses' study day on the Friday of the congress.

While BAPRAS has not opted to create hybrid meetings, we have taken the opportunity to record larger proportions of congress, with videos of eponymous lectures being made available to members post-event, and plans to grow this further to provide additional event content in the future.



437

Delegates  
185 %  
increase from  
2021



113

Free papers  
& posters  
presented\*  
109% increase  
from 2021



302

Abstract  
submissions  
received\*  
187% increase  
from 2021



22

Industry  
support  
22% increase  
from 2021

\*No poster abstract submissions were collected in 2021

## Advanced Educational Courses

We commenced series 5 of our long-running Advanced Educational Courses in Plastic Surgery series, with courses on lower limb reconstruction and hand surgery advances in October 2022 and April 2023 respectively.

Aimed at trainees in the latter years of their training and consultants refreshing their knowledge on the latest advances in plastic surgery, as well as trainees and consultants in interface specialties, each series runs for eight courses on a range of subspecialty topics.

Following several years as an online only offering during COVID, this year we aimed to reinstate the course series as fully in-person events. While delegate numbers are lower than pre-COVID they are slowly growing again and we will continue to monitor attendance levels at these courses.

### Delegate numbers

<b>Course 5.1</b>	<b>73</b>	<b>154</b>	<b>Series 4 equivalent</b>
<b>Course 5.2</b>	<b>78</b>	<b>n/a</b>	<b>Series 4 equivalent</b>



delegates

120

## Students Day

BAPRAS' long-running study day for medical students was held in February 2023 in York and attracted 120 delegates. The students spent the day learning about the variety of subspecialisms available within plastic surgery, as well as being taught practical surgical techniques from a team of specialist trainees.

The event was the first one to be run since pre-COVID, and attracted a higher than usual cohort of attendees (delegate numbers are usually around 100 for this event). With BAPRAS' workforce planning survey identifying future issues in attracting medical students into surgery, we are pleased that the event remains well attended and well received by attendees.

delegates

67

## Celtic Meeting

BAPRAS continues to organise, on behalf of plastic surgeons within Scotland, a two-day regional meeting held at the Dunkeld Hydro.

The meeting traditionally attracted around 100 delegates. This number has been lower post-COVID (67 delegates registered in 2023) and consultation is ongoing with consultants and trainees in the region to ensure that the meeting fits the needs of those in the region.



# Regional Meetings

An aim for 2022 was to collaborate and engage more with members and non-members in the different regions that make up our Board of Trustees.

As well as supporting the Celtic Meeting (aimed at those working in Scotland, Wales and Northern and the Republic of Ireland), there was a BAPRAS presence at the North East and East of England regional meetings, with plans also being made to attend the East Midlands meeting in November 2023.

Our President also visited the plastic surgery unit in Belfast.



## Collaborative events

This year we have run a number of collaborative events.

Firstly we introduced a series of meetings run in collaboration with PRASIS. The first two webinars in the series ran in July and September 2023 and focused on pensions and cyber insurance. This was part of our commitment to supporting members in all areas of their professional practice.

We also co-hosted a congress in Amsterdam in partnership with the Dutch Association of Plastic Surgeons (NVPC).

We plan for further partnered meetings in 2024 with selected Education Partners, as well as a meeting in collaboration with the Caribbean Association of Plastic, Reconstructive and Aesthetic Surgery.

**79**

Attendees at collaborative webinars

**63**

Attendees at Amsterdam Congress



# Special Interest and Advisory Groups

64%  
of full  
members  
belong to  
a SIAG

Since 2021, BAPRAS has involved its' Special Interest and Advisory Groups (SIAGs) in increasing amounts of the organisation's work. There are now seventeen SIAGs covering a range of areas of subspecialty interest, with plans to increase this further in 2023/4 to cover additional areas of the curriculum.

Our SIAGs are involved in guideline writing, provision of educational content for surgeons (with involvement in congresses, advanced courses and eLPRAS), and act as a network for surgeons to share queries, and ask for advice from other professionals. In 2024, we intend to also involve the SIAGs in reinvigorating our patient information guides.

We also organised two webinars and two in-person events for our skin cancer, breast, lymphoedema and head and neck SIAGs, to give opportunities to share knowledge, educate colleagues on best practice, and set consensuses. These were attended collectively by 90 people

**367** of our full members belong to at least one SIAG (**64%** of our full members)



# Total educated at BAPRAS events



**422**

2021 - 2022

**1007**

2022 - 2023

## eLPRAS

Since 2010, BAPRAS has supported the development of an online e-learning programme to support both the curriculum for plastic surgery trainees and consultant revalidation. Development of the e-learning in plastic reconstructive and aesthetic surgery project (eLPRAS) has been sponsored by BAPRAS and hosted by e-Learning for Healthcare (e-LfH), under the auspices of Health Education England (HEE).

In September 2021, it was decided to re-align the management of the project, to bring control closer to BAPRAS, with oversight by the Education Committee. Work is ongoing to reinvigorate the project, using funding obtained from eIntegrity. The project has no finite end date, but will continue to be run by BAPRAS, in collaboration with a team of external instructional designers.

Between October 2022 and September 2023, 8653 new sessions of educational content were launched (2021-2022: 8565). There are plans to grow this further in 2023, with support from the Special Interest and Advisory Groups to assist with writing content.

6287 users accessed eLPRAS in 2022/3. This was a slight decrease on the previous year (2021-2022: 6309) but plans are in place in 2023/4 to extend access to those BAPRAS members working outside of the NHS, as well as to provide more easily accessible linkages with JPRAS and the National Teaching Programme to help drive up access.

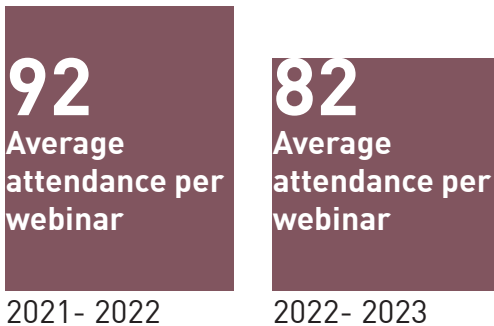
We have also been pleased to extend our provision to provide free of charge access to a number of surgeons from low and middle income countries. So far 33 people have been given access on this basis, with additional offering being planned via BFIRST, with whom we partner closely regarding training in LMICs



# National Teaching Programme

In June 2021, BAPRAS commenced a series of fortnightly national teaching webinars, covering the full breadth of the plastic surgery curriculum and delivered to all UK trainees free of charge. Trainees in low and middle income countries (LMIC) have also been given the opportunity to access resources and videos from the series free of charge, with a fee being levied on trainees from high and upper middle income countries (HUMC).

The series ran through 2022 and was renewed in April 2023 for a second series. While average numbers of attendees has dipped slightly, this was expected as many of the cohort attending the courses in the first year are still undertaking plastic surgery specialist training (though many have re-attended courses in the second series to consolidate their learning).



## Registrations from outside the UK

2021- 2022



2022- 2023



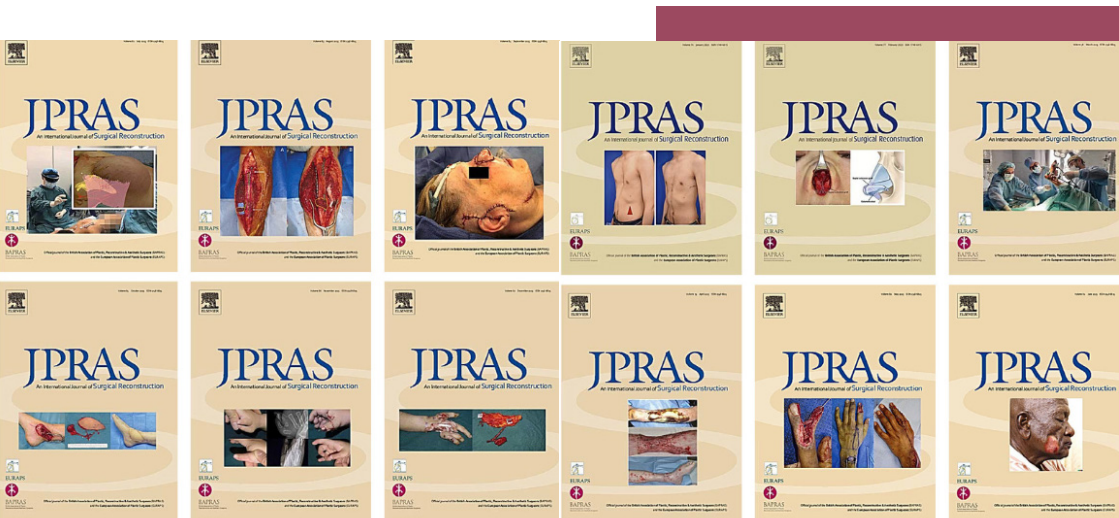
# JPRAS

The Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and published by Elsevier Science. The Editor, Professor Andrew Hart is supported by the Committee of Management for JPRAS, which represents the Association, and an Editorial Board with an international faculty. The entire back archive of JPRAS (formerly BJPS) can be viewed online. BAPRAS also produces an open access journal, JPRAS Open (Editor, Dr Daniel Kalbermatten). All members of BAPRAS receive full access to JPRAS as a benefit of their membership subscription.

In early 2023, JPRAS Open received its first impact factor of **1.4**.

JPRAS's current impact factor is **2.7**. This is a slight drop from 2021/2022 (3.0), a period when many journals saw a growth in their impact factor owing to the increased number of articles that were published over the pandemic.

The number of papers submitted to the Journal in 2022/2023 was 1,122 (2021/2022: 1,368). This was a return to 'usual' numbers, following a significant increase in 2020/21. It is noted that many journals saw a similar pattern in submission numbers over this period. We are currently in the processes of renegotiating contracts with the publishers, and will be working in 2024 to reduce publication times and improve access via the BAPRAS members' portal.



# Grants and **bursaries**

# £98,568

BAPRAS funds bursaries, grants and fellowships in nine different categories for education and research purposes. Grants awarded to individuals totalled £99,851 in 2022/23 (£98,568 in 2021/22). These were provided to 30 people (2021/22: 20).

BAPRAS also provided grants to BFIRST (£40,000) and PLASTA (£15,000) to enable both organisations to carry out their work supporting surgeons in low and middle income countries, and trainees in plastic surgery respectively.

This year, an additional bursary focused on developing leadership skills has been introduced. There are plans to develop an offering to promote innovation within the specialty following a change to the remit of our Research Committee to also include this area.

Full details of the grants that we have awarded this year, along with further reports can be found on our website (<https://www.bapras.org.uk/professionals/training-and-education/prizes-grants-and-fellowships>)

# Grant making policy

BAPRAS' Education, and Research and Innovation Committees review applications for the Association's range of existing bursaries, prizes, grants and fellowships, and recommends awardees to Council.

The committees also develop new awards as a need becomes apparent. The range of BAPRAS bursaries are advertised on the Association's website, on social media and via relevant stakeholder groups.

Applications can be made by completion of an online form. Applications are accepted from individuals, not organisations. BAPRAS educational grants are only available to its members, though applications are accepted from non-members for research grants.



# Influencing policy

BAPRAS runs two data gathering projects aimed at gathering statistics relevant to future developments of the specialty.

## Flap registry

The UK National Flap Registry was established to collect information about all major free and pedicled flap operations carried out in the UK and since 2016 has collected data on 10,914 procedures. There were 1239 procedures logged between January - December 2023 and 930 procedures during the same period in 2022. The UKNFR is used by 276 surgeons across 131 hospitals sites.

A dedicated report on data from 2020-2023 is planned in 2024.

## Workforce planning survey

The twelfth annual workforce planning survey was conducted and results released in mid-2023. The survey provides important workforce data on plastic surgery consultants, specialty doctors and trainees practicing in the UK and Ireland, allowing us to establish patterns and highlight potential problems which may affect the provision of plastic surgery services in the future.

## Information Provision

BAPRAS provides dedicated information to help educate members of the public, providing support for ensuring safe, considered elective surgical procedures, as well as guidance and information for those undergoing non-elective surgery.

We provide this via five printed patient information guides and a dedicated section of our website which also includes a further thirty-three online guides, as well as information on cosmetic surgery abroad, considerations for surgery and selection of a surgeon.

In 2022/3, our patient information pages were visited by an average of 2855 people monthly and we distributed copies of 835 printed patient information guides free of charge to hospitals, clinics and individuals that requested them. Numbers of printed guideline requests are decreasing, and we will review which guides we should continue to produce in hard copy in 2023/4.

In the coming year, we intend on reviewing, updating and introducing additional guides which will be available via our website, with a view to making our patient information hub a 'one stop shop' for any patient or potential patient considering plastic surgery both in the NHS and the private sector.



# Support for other **organisations**

## **BFIRST**

Formed from BAPRAS' Overseas Service and Training Committee, the British Foundation for International Reconstructive Surgery and Training trains surgeons working in the poorest countries in the world enabling services to be developed to manage locally-occurring surgical problems.

BAPRAS provided £40,000 of funding plus administrative support to the organisation to ensure their work can continue to grow.

## **PLASTA**

BAPRAS provides support for specialist trainees, foundation and core doctors via financial support for the Plastic Surgery Trainees Association (PLASTA). As well as £15,000 of funding, BAPRAS also provided administrative and technical support for PLASTA's annual congress. Members of PLASTA's exec committee are invited to BAPRAS's committees and council to represent trainee views. We also continue to work closely with PRASSA, the UK's national student-led association for those at undergraduate level with an interest in plastic surgery, supporting their work via our undergraduate study day.

# Other bodies with BAPRAS representation

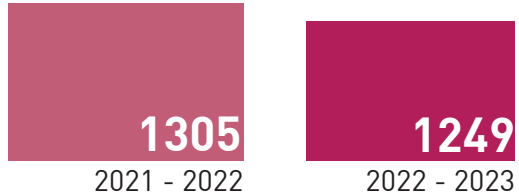
BAPRAS is represented in the following external organisations and boards:

- Armed Forces
- British Association of Aesthetic Plastic Surgeons
- BAD Therapy and Guidelines Subcommittee
- British Society for Surgery of the Hand
- Burns Informatics Group
- Cosmetic Practice Standards Authority
- European Board of Plastic, Reconstructive and Aesthetic Surgery
- European Society of Plastic, Reconstructive and Aesthetic Surgery
- Federation of Surgical Specialty Associations
- International Collaboration of Breast Device Registry Activities
- International Confederation of Plastic Surgery Societies
- Outpatients Transformation Clinical Forum
- PRASEAG
- Royal College of Surgeons of Edinburgh Surgical Specialty Board
- Royal College of Surgeons of England Council
- RCS Invited Review Mechanism
- RCS Cancer Services Committee
- RCS Training Interface Groups for Cleft, Head and Neck, Major Trauma, Mohs and Breast
- Scar Free Foundation Research Council
- UEMS



# Membership

The membership on 30 September 2023 totalled 1249 (2022: 1305).



While numbers have declined in the Student and Foundation and Junior categories, small increases have been seen in our Full and Trainee categories.

We intend to move to an online direct debit signup service to make this more accessible to those in the more junior categories, to assist with retention, and will continue to offer large discounts for those members registering for educational events. It is also hoped that numbers of nurses and SAS doctors seeking membership of BAPRAS will rise as we continue to work on ways to better support medical professionals in these roles. A specific nurse category was introduced in early 2023 which is just starting to attract member applications. We also intend to continue to support regional meetings, with a view to meeting potential trainee and full members with more regularity.

Membership Category	September 2023	September 2022
<b>Full</b>	575	566
<b>Trainee</b>	200	199
<b>Junior</b>	80	114
<b>Student &amp; Foundation</b>	66	97
<b>Associate</b>	29	27
<b>Affiliate</b>	7	6
<b>Interspecialty</b>	16	16
<b>Overseas</b>	76	76
<b>Honorary</b>	84	85
<b>Senior</b>	116	119



The above figures amount to 66% of the NHS workforce for Full Members (65% in 2022), and 58% of the NHS workforce for Trainee members (57% in 2022). While our membership growth has slowed in recent years, it still represents a significant portion of the NHS workforce.

## Supporting our members

An area of particular emphasis for 2022/3 has been to ensure that our members feel supported in the workplace. With increasing reports of sexual misconduct and bullying in surgical settings and the increasing pressures on surgeons and trainees within the NHS, BAPRAS feels that attitudes and culture need to change and members need to feel supported in order to undertake their jobs to the best of their abilities.

We have launched a suite of resources focusing on supporting surgeons, which is available via our website and have dedicated time both within our annual congress, and in standalone webinar sessions to tackling issues around bullying and harassment.

In 2022, we also launched a mentoring scheme, initially aimed at pairing surgeons with more than 10 years' experience with a new consultant, up to three years on from qualifying.

The scheme has trained 19 mentors, and has paired four mentees. In 2024, we will be expanding the scheme to also include trainees approaching the end of their training.

We also ran our first 'Wellbeing Weekend'. This was an opportunity for members of all levels to connect, building bridges between those who may not work together, and allowing networking in a relaxed setting away from work or educational events. The event was well received by the 50 delegates that attended. We are planning to run this event again in 2025.



# Plans for the future

## Strategic review

A review of BAPRAS' strategic direction was undertaken in 2018. It was agreed that the resulting strategic plan would be utilised until the end of 2023, and following initial discussions with Trustees, time will be given in 2024 to adapting the current plan to ensure it is fit for purpose and to set goals for the next five years. It is anticipated that all members of Council and all members of staff will be involved in this process.

## Event Portfolio

A more detailed review of events for which attendance numbers have not returned to pre-COVID levels will be undertaken and recommendations made by the Education Committee as to how changes can be made to ensure their continuing success.

## Supporting members

Further emphasis will be placed on supporting members in the workplace. Following the successful commencement of our mentorship programme for early years consultants, we will be expanding this provision to include trainees approaching the completion of specialist training, and providing enhanced resources and education to support surgeons experiencing bullying in the workplace, and to empower bystanders to speak out.

## JPRAS

With our current publishers contract reaching a conclusion in late 2024, discussions are ongoing to renegotiate this. Plans are also in place to initiate a review of the Journal's strategic direction, to provide a dedicated member of secretariat staff to connect the relationship between the publishers, editorial board, and secretariat office, and a plan to reduce article processing times, working with an increased panel of reviewers to initiate this.



# Financial review

During the year, the Association generated £1,385,668 (2022: £1,172,419) of income and spent £1,444,740 (2022: £1,062,442) disseminating information as it relates to any, and all of the fields that pertain to the Association's charitable objectives.

Subscription income from members contributed £354,010 (2022: £361,495) and the Journal of Plastic, Reconstructive and Aesthetic Surgeons contributed £503,248 (2022: £457,707) towards the operational costs of the Association.

The Carpie Keegan fund received a top up of some £57,525 which has been invested along with the legacy received previously.



# Investments

The Trustees have wide ranging powers to invest the funds of the Association as they see fit, and in practice, they receive advice from the Association's investment managers on appropriate investments. The Association's investment portfolio continues to be managed by Cazenove Capital Management Limited, with an increase in cash holdings in view of the current economic changes.

At 30 September 2023 BAPRAS' investment portfolio totalled £2.64m (2022: £2.61m)

## Our investment policy

The Trustees' investment strategy, and the instructions given to the Association's investment managers was to aim to increase the value to the investment portfolio until it achieved a valuation of £2 million. This has been achieved and the Trustees are considering the most efficient ways to draw down funds. It is expected that conversations will be resumed in 2024 and Trustees will once again review the Association's planned future activities and funding requirements with a view to drawing income from the investment portfolio whilst maintaining the capital value in real terms.

Following the receipt of a bequest, which has been used to set up the Carpue Keegan fund, a separate investment portfolio has been set up. This is currently performing at below inflation and so to safeguard the future of the funds it has been decided to delay awarding the Carpue Keegan Fellowship which would be funded by this portfolio.

Any short-term surplus cash funds are still to be held in high interest-bearing deposit accounts.

## Reserves and going concern

At 30 September 2023, the 'total charity funds' amounted to £2.85m (2022: £2.87m).

Free reserves at the end of September 2023 totalled £2.33m (2022: £2.40m).



# Our reserve policy

The Trustees have determined a suitable target for the level of free reserves at two years cost of total expenditure which is in the region of some £2.8m.

Following confirmation that income from JPRAS is less likely to decrease when the contract is renewed in 2025, discussions will be undertaken in 2024 regarding how additional funds may be utilised should they become available. It is likely that a proportion of existing 'free reserves' will be held on a long-term basis to generate a regular income stream in perpetuity with the balance of 'free reserves' being spent in a systematic and controlled manner on appropriate projects.

## Risks

The Trustees believe that BAPRAS does not need to expose itself to a high level of risk in order to achieve its present aims and goals. Therefore, a policy is followed to ensure that only risks that are, or can be mitigated to, medium risk level are accepted by the Trustees and the Association. This overall assessment of risk may change at a later date depending upon initiatives being considered at the time.

The Head of Operations reviews and updates the risk review monthly, in collaboration with all committees of the Association, and overseen by the Honorary Treasurer. Results are presented for scrutiny by the Officers and thereafter, by Council. Any significant changes in the Association's risk profile will be highlighted to the membership at the Annual General Meeting.

The highest risks are considered to be:



Risk	Management controls
Members joining an increasing range of subspecialty organisations	A review of membership categories and benefits was undertaken in 2023; work will continue in 2024 to attend events of other Associations and regional training meetings to promote member benefits and activities
Negative publicity	A dedicated company has been employed to handle crisis communications should the need arise
Loss of staff (and changes to BAPRAS Collection staffing arrangements)	Overlapping roles have been introduced to ensure no role is siloed to one person. A review of the staffing arrangements for the collection is being undertaken following the resignation of the staff member responsible for this area
Rent increase	A review of the current rental market was undertaken and it was ascertained that while rent was rising, it still represented good value compared to what was available commercially.
Inability to recruit new trustees to replace those who demit.	A review of job descriptions and advertising methods will take place, along with discussions at Training Programme Director level to ensure protected time is available for those wishing to become involved at Trustee level

Risk regarding the security of journal funding, which was high in previous years' reports has been downgraded this year following the commencement of a tendering process for a journal publisher. This revenue stream has been assured until at least 2030, and so is no longer a concern in the immediate future. We have already started to look to alternative funding streams, such as increasing our event sponsorship revenue in order to safeguard the Association further should there be any issues around journal income post 2030.

Opportunity has also been taken to ensure better linkages between our members, the secretariat office and the publishing office by the instigation of a recruitment process for an in-house journal manager.



# Fundraising

BAPRAS does not undertake any specific fundraising activities. We are funded via membership fees, attendance fees for our programme of educational activities, publication of our journal, sponsorship by industry and revenue from our investments.



# Statement of trustees **responsibility**

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The trustees (who are also directors of BAPRAS for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2023 was 1249 (2022: 1305). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the Trustees on 7 March 2024 and signed on their behalf by Maniram Ragbir.

**Maniram Ragbir**  
BAPRAS President



# Independent auditors **report**

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Independent auditor's report to the members of The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Opinion

We have audited the financial statements of The British Association of Plastic Reconstructive and Aesthetic Surgeons (the 'charitable company') for the year ended 30 September 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under



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

## Conclusions relating to going concern

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

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

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

## Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material



inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or

- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

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

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

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered



material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.



- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest



extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Joanna Pittman** (Senior statutory auditor)

13 March 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TL



# Statements of financial activities



The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2023

		Unrestricted	Restricted	Endowment	2023 Total	Unrestricted	Restricted	Endowment	2022 Total
	Note	£	£	£	£	£	£	£	£
<b>Income from:</b>									
Donations and legacies	2a	-	-	57,525	<b>57,525</b>	12,000	-	-	12,000
Charitable activities									
Disseminating information on the speciality	2b	1,278,603	15,802	-	<b>1,294,405</b>	1,061,915	5,000	-	1,066,915
Investments	3	28,217	5,521	-	<b>33,738</b>	87,389	6,115	-	93,504
<b>Total income</b>		<b>1,306,820</b>	<b>21,323</b>	<b>57,525</b>	<b>1,385,668</b>	<b>1,161,304</b>	<b>11,115</b>	<b>-</b>	<b>1,172,419</b>
<b>Expenditure on:</b>									
Charitable activities									
Disseminating information on the speciality	4	1,421,519	23,221	-	<b>1,444,740</b>	1,050,392	12,050	-	1,062,442
<b>Total expenditure</b>		<b>1,421,519</b>	<b>23,221</b>	<b>-</b>	<b>1,444,740</b>	<b>1,050,392</b>	<b>12,050</b>	<b>-</b>	<b>1,062,442</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>(114,699)</b>	<b>(1,898)</b>	<b>57,525</b>	<b>(59,072)</b>	<b>110,912</b>	<b>(935)</b>	<b>-</b>	<b>109,977</b>
Net gains / (losses) on investments		38,065	-	9,429	<b>47,494</b>	(186,371)	-	11,713	(174,658)
<b>net income / (expenditure) for the year</b>	6	<b>(76,634)</b>	<b>(1,898)</b>	<b>66,954</b>	<b>(11,578)</b>	<b>(75,459)</b>	<b>(935)</b>	<b>11,713</b>	<b>(64,681)</b>
Transfers between funds		(1,898)	1,898	-	-	(935)	935	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>(78,532)</b>	<b>-</b>	<b>66,954</b>	<b>(11,578)</b>	<b>(76,394)</b>	<b>-</b>	<b>11,713</b>	<b>(64,681)</b>
<b>Net movement in funds</b>		<b>(78,532)</b>	<b>-</b>	<b>66,954</b>	<b>(11,578)</b>	<b>(76,394)</b>	<b>-</b>	<b>11,713</b>	<b>(64,681)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		2,404,520	-	460,691	<b>2,865,211</b>	2,480,914	-	448,978	2,929,892
<b>Total funds carried forward</b>		<b>2,325,988</b>	<b>-</b>	<b>527,645</b>	<b>2,853,633</b>	<b>2,404,520</b>	<b>-</b>	<b>460,691</b>	<b>2,865,211</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the financial statements.



# The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

## Balance sheet

Company no. 02657454

As at 30 September 2023

	Note	£	2023 £	£	2022 £
<b>Fixed assets:</b>					
Tangible assets	11		121		161
Investments	12		2,643,127		2,610,870
			<u>2,643,248</u>		<u>2,611,031</u>
<b>Current assets:</b>					
Debtors	13	173,661		175,011	
Cash at bank and in hand		350,508		391,701	
		<u>524,169</u>		<u>566,712</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	(313,784)		(312,532)	
			<u>210,385</u>		<u>254,180</u>
<b>Net current assets</b>			<u>210,385</u>		<u>254,180</u>
<b>Total net assets</b>			<u><u>2,853,633</u></u>		<u><u>2,865,211</u></u>
<b>The funds of the charity:</b>					
Restricted income funds	17		-		-
Endowment funds			527,645		460,691
Unrestricted income funds:					
General fund		2,325,988		2,404,520	
Total unrestricted funds		<u>2,325,988</u>		<u>2,404,520</u>	
<b>Total charity funds</b>			<u><u>2,853,633</u></u>		<u><u>2,865,211</u></u>

Approved by the trustees on 7 March 2024 and signed on their behalf by

M Raqbir  
President



Statement of cash flows

For the year ended 30 September 2023

	2023		2022	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net expenditure for the reporting period (as per the statement of financial activities)	(11,578)		(64,681)	
Depreciation charges	40		54	
(Gains) / losses on investments	(47,494)		174,658	
Dividends, interest and rent from investments	(33,738)		(93,504)	
Decrease/(increase) in debtors	1,350		(75,134)	
Increase in creditors	1,252		8,739	
<b>Net cash provided by / (used in) operating activities</b>		<b>(90,168)</b>		<b>(49,868)</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	33,738		93,504	
Proceeds from sale of investments	75,000		918,029	
Purchase of investments	(59,763)		(1,412,592)	
<b>Net cash provided by / (used in) investing activities</b>		<b>48,975</b>		<b>(401,059)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(41,193)</b>		<b>(450,927)</b>
Cash and cash equivalents at the beginning of the year		391,701		842,627
<b>Cash and cash equivalents at the end of the year</b>		<b>350,508</b>		<b>391,701</b>



## 1 Accounting policies

### a) Statutory information

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is the Secretariat offices of the Association at The Royal College of Surgeons of England, 38-43 Lincoln's Inn Fields, London WC2A 3PE.

### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

### c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

### d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income streams such as subscription income and journal income fall into this category.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met. The journal income is received by calendar year so the income for the last three months are deferred into the subsequent year.

### f) 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 Accounting policies (continued)

### q) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.



Notes to the financial statements

For the year ended 30 September 2023

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Endowment funds comprise the Carpue/Keegan Fellowship Fund. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of delivering scientific meetings, advanced educational courses and exhibitions all undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned in full to the charitable activity of disseminating information on the speciality.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**j) Grants payable policy**

Grants payable are charged to the statement of financial activities in the year in which the offer is conveyed to the recipient.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Presidential badge and chain	25% reducing balance
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**m) Listed investments**

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. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**o) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**p) Cash at bank and in hand**

Cash at bank and cash 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.



Notes to the financial statements

For the year ended 30 September 2023

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pensions

The charity is a participating employer in the Superannuation Arrangements of the University of London (SAUL). Additional information on the accounting of this pension can be found in note 18. This pension scheme is accounted for as if it is a defined contribution pension scheme.

s) Financial instruments

The charity 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.

2a Income from donations and legacies

The endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2021. This was topped up by £57k was received during the year. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries. An educational grant of £12k was received from Motiva to fund four plastic surgeons for attendance at a meeting in Thailand.

2b Income from charitable activities

	Unrestricted	Restricted	2023 Total	Unrestricted	Restricted	2022 Total
	£	£	£	£	£	£
<b>Income from disseminating information on the speciality</b>						
Subscription income from members	354,010	-	354,010	361,495	-	361,495
Journal income	503,248	-	503,248	457,707	-	457,707
Income from meetings, courses and other events	273,792	-	273,792	109,054	-	109,054
e-Learning funding from the Department of Health	-	3,802	3,802	-	5,000	5,000
PRASIS administration fee	6,000	-	6,000	9,000	-	9,000
Other income	438	12,000	12,438	1,301	-	1,301
Income from secondment	141,115	-	141,115	123,358	-	123,358
<b>Total income from charitable activities</b>	<b>1,278,603</b>	<b>15,802</b>	<b>1,294,405</b>	<b>1,061,915</b>	<b>5,000</b>	<b>1,066,915</b>

3 Income from investments

	Unrestricted	Restricted	2023 Total	Unrestricted	Restricted	2022 Total
	£	£	£	£	£	£
Bank interest receivable on short term cash deposits	6,079	-	6,079	671	-	671
Dividend income	22,138	5,521	27,659	86,718	6,115	92,833
	<b>28,217</b>	<b>5,521</b>	<b>33,738</b>	<b>87,389</b>	<b>6,115</b>	<b>93,504</b>



Notes to the financial statements

For the year ended 30 September 2023

4a Analysis of expenditure (current year)

	Charitable activity			2023 Total £
	Disseminating information on the specialty £	Governance costs £	Support costs £	
Staff costs (Note 7)	-	26,538	504,215	
Membership costs	18,705	-	-	<b>18,705</b>
Journal expenditure	103,371	-	-	<b>103,371</b>
BFIRST funding	40,000	-	-	<b>40,000</b>
Grants, bursaries, awards and prizes	47,727	-	-	<b>47,727</b>
Research grants	52,124	-	-	<b>52,124</b>
Costs of meetings, courses and other events	336,379	-	-	<b>336,379</b>
e-Learning project costs	5,700	-	-	<b>5,700</b>
Public education and communication costs	49,438	-	-	<b>49,438</b>
PLASTA contribution	15,000	-	-	<b>15,000</b>
Other charitable activities	12,100	-	-	<b>12,100</b>
Other direct costs	16,544	-	-	<b>16,544</b>
Operating lease rentals, land and buildings:	-	2,307	43,830	<b>46,137</b>
Other office costs	-	4,916	67,992	<b>72,908</b>
Investment management fees	-	-	25,420	<b>25,420</b>
Irrecoverable VAT	-	-	35,725	<b>35,725</b>
Legal and professional fees	-	-	21,834	<b>21,834</b>
Audit fees	-	13,335	-	<b>13,335</b>
Accounting and advisory	-	1,500	-	<b>1,500</b>
Depreciation - owned assets	-	-	40	<b>40</b>
	697,088	48,596	699,056	1,444,740
Support costs	699,056	-	(699,056)	-
Governance costs	48,596	(48,596)	-	-
<b>Total expenditure 2023</b>	<b>1,444,740</b>	-	-	<b>1,444,740</b>

4b Analysis of expenditure (prior year)

	Charitable activity			2022 Total £
	Disseminating information on the specialty £	Governance costs £	Support costs £	
Staff costs (Note 7)	-	26,220	498,139	
Membership costs	9,933	-	-	9,933
Journal expenditure	104,398	-	-	104,398
BFIRST funding	40,000	-	-	40,000
Grants, bursaries, awards and prizes	46,917	-	-	46,917
Research grants	51,652	-	-	51,652
Costs of meetings, courses and other events	99,064	-	-	99,064
e-Learning project costs	5,935	-	-	5,935
Public education and communication costs	36,248	-	-	36,248
PLASTA contribution	15,000	-	-	15,000
Other charitable activities	-	-	-	-
Other direct costs	8,346	-	-	8,346
Operating lease rentals, land and buildings:	-	1,193	22,671	23,864
Other office costs	-	1,978	37,577	39,555
Investment management fees	-	-	-	-
Irrecoverable VAT	-	-	14,253	14,253
Legal and professional fees	-	-	27,364	27,364
Audit fees	-	11,000	-	11,000
Accounting and advisory	-	4,500	-	4,500
Depreciation - owned assets	-	-	54	54
	417,493	44,891	600,058	1,062,442
Support costs	600,058	-	(600,058)	-
Governance costs	44,891	(44,891)	-	-
<b>Total expenditure 2022</b>	<b>1,062,442</b>	-	-	<b>1,062,442</b>

Notes to the financial statements

For the year ended 30 September 2023

5a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2023 £	2022 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
PLASTA funding	15,000	-	-	<b>15,000</b>	15,000
Grants, bursaries, awards and prizes	-	47,727	-	<b>47,727</b>	46,916
Research grants	-	52,124	-	<b>52,124</b>	51,652
At the end of the year	<b>55,000</b>	<b>99,851</b>	-	<b>154,851</b>	153,568

BAPRAS awards an annual grant of £40,000 to BFIRST which helps train surgeons working in poor countries to enable them to undertake reconstructive plastic surgery. BAPRAS also awards an annual grant of £15,000 to PLASTA which help educate plastic surgeons and develop their skill set.

Other grants, bursaries, awards and prizes have been made to individuals and all in furtherance of the charity's charitable objects.

5b Grant making (prior year)

	Grants to institutions £	Grants to individuals £	Support costs £	2022 £	2021 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
PLASTA funding	15,000	-	-	<b>15,000</b>	15,000
Grants, bursaries, awards and prizes	-	46,916	-	<b>46,916</b>	30,159
Research grants	-	51,652	-	<b>51,652</b>	41,662
At the end of the year	<b>55,000</b>	<b>98,568</b>	-	<b>153,568</b>	126,821

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation	40	54
Auditor's remuneration (excluding VAT):		
Audit	12,650	11,000
Other services provided	1,500	4,500



Notes to the financial statements

For the year ended 30 September 2023

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	400,846	405,699
Social security costs	42,906	38,597
Other pension costs	74,764	62,327
Healthcare provision	7,108	6,193
Recruitment and other staff costs	5,129	11,543
	<u>530,753</u>	<u>524,359</u>

No employee earned more than £60,000 during the year (2022: nil).

The total employee benefits (including medical insurance, pension contributions and employer's national insurance) of the key management personnel were £128,592 (2022: £120,659).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). With exception of the payments disclosed in note 9, no charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £11,022 (2022: £5,054) incurred by 8 (2022: 11) members relating to attendance at meetings.

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 11 (2022: 12).

**9 Related party transactions**

Joe O'Donoghue is no longer a Trustee of BAPRAS and no longer works in the capacity of JPRAS Editor. For 2023 his remuneration was £nil (2022: £10,248).

Paolo Matteucci, a Trustee received a pump priming research grant of £19,624.

M Ragbir is also trustee of BFIRST. In the year BAPRAS gave a grant of £40,000 (2022:£40,000) to BFIRST.

**10 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.



Notes to the financial statements

For the year ended 30 September 2023

11 Tangible fixed assets

	Presidential badge and chain £	Total £
<b>Cost</b>		
At the start of the year	7,905	<b>7,905</b>
At the end of the year	7,905	<b>7,905</b>
<b>Depreciation</b>		
At the start of the year	7,744	<b>7,744</b>
Charge for the year	40	<b>40</b>
At the end of the year	7,784	<b>7,784</b>
<b>Net book value</b>		
<b>At the end of the year</b>	121	<b>121</b>
At the start of the year	161	161

All of the above assets are used for charitable purposes.

12 Listed investments

	2023 £	2022 £
Fair value at the start of the year	2,610,870	2,290,965
Additions at cost	59,763	1,412,592
Disposal proceeds	(75,000)	(918,029)
Net gain / (loss) on change in fair value	47,494	(174,658)
Fair value at the end of the year	<b>2,643,127</b>	2,610,870

Investments comprise:

	2023 £	2022 £
UK Common investment funds	2,643,127	2,610,870
	<b>2,643,127</b>	2,610,870

13 Debtors: amounts falling due within one year

	2023 £	2022 £
Trade debtors	39,394	57,605
Other debtors	5,885	5,762
Prepayments and accrued income	128,382	111,644
	<b>173,661</b>	175,011



Notes to the financial statements

For the year ended 30 September 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	73,894	46,726
Taxation and social security	29,468	22,437
Other creditors	1,682	1,658
Accruals	49,730	31,395
Deferred income (note 15)	159,010	210,316
	<u>313,784</u>	<u>312,532</u>

15 Deferred income

Deferred income comprises income received in advance of events and royalty income that relates to the next reporting period.

	2023 £	2022 £
Balance at the beginning of the year	210,316	149,867
Amount released to income in the year	(180,316)	(95,867)
Amount deferred in the year	129,010	156,316
	<u>159,010</u>	<u>210,316</u>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	121	-	-	121
Investments	2,115,482	-	527,645	2,643,127
Net current assets	210,385	-	-	210,385
	<u>2,325,988</u>	<u>-</u>	<u>527,645</u>	<u>2,853,633</u>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	161	-	-	161
Investments	2,150,179	-	460,691	2,610,870
Net current assets	254,180	-	-	254,180
	<u>2,404,520</u>	<u>-</u>	<u>460,691</u>	<u>2,865,211</u>



Notes to the financial statements

For the year ended 30 September 2023

17a Movements in funds (current year)

	At 1 October 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2023 £
<b>Endowment funds:</b>					
Carpue/Keegan Fellowship Fund	460,691	66,954	-	-	527,645
<b>Restricted funds:</b>					
e-Learning Fund	-	3,802	(5,700)	1,898	-
Carpue/Keegan bursary	-	5,521	(5,521)	-	-
Educational Grant	-	12,000	(12,000)	-	-
<b>Total restricted funds</b>	-	21,323	(23,221)	1,898	-
<b>Unrestricted funds:</b>					
General fund	2,404,520	1,306,820	(1,383,454)	(1,898)	2,325,988
<b>Total unrestricted funds</b>	2,404,520	1,306,820	(1,383,454)	(1,898)	2,325,988
<b>Total funds</b>	2,865,211	1,395,097	(1,406,675)	-	2,853,633

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 1 October 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2022 £
<b>Endowment funds:</b>					
Carpue/Keegan endowment fund	448,978	11,713	-	-	460,691
<b>Restricted funds:</b>					
e-Learning Fund	-	5,000	(5,935)	935	-
Carpue/Keegan bursary	-	6,115	(6,115)	-	-
<b>Total restricted funds</b>	-	11,115	(12,050)	935	-
<b>Unrestricted funds:</b>					
General Fund	2,480,914	1,161,304	(1,236,763)	(935)	2,404,520
<b>Total unrestricted funds</b>	2,480,914	1,161,304	(1,236,763)	(935)	2,404,520
<b>Total funds</b>	2,929,892	1,184,132	(1,248,813)	-	2,865,211

**Purposes of restricted funds**

The e-Learning Fund was set up in 2008/2009 following the receipt of funding from the Department of Health to cover the costs incurred by the Charity in working in partnership with the Department of Health on its e-Learning for Healthcare programme. For 2023, the Charity funded £1,898 (2022: £935) of this expenditure itself by a transfer from the General Fund.

The Motiva educational grant provided accredited UK Plastic Surgeons the opportunity to attend the VII World symposium on Ergonomic Implants in Bangkok, Thailand on November 3-5 2022.

The Endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2022. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.



## 18 Pension Commitments

### General description of the pension scheme

The Charity is a participating employer in the Superannuation Arrangements of the University of London ("SAUL"), which is a centralised, funded, defined benefit scheme within the United Kingdom and is contracted-out of the Second State Pension (prior to April 2016). SAUL is an independently-managed pension scheme for the non-academic staff of over 50 colleges and institutions with links to higher education.

Pension benefits accrued within SAUL currently build up on a Career Average Revalued Earnings ("CARE") basis. Following a consultation with Members, the SAUL Final Salary Section closed from the 31 March 2016 and all Members now build up benefits on a CARE basis.

The Charity is not expected to be liable to SAUL for any other current participating employer's obligations under the Rules of SAUL, but in the event of an insolvency of any participating employer within SAUL, an amount of any pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation.

### Funding policy

SAUL's statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred in paying SAUL's benefits as they fall due (the "Technical Provisions"). SAUL adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments, which arise from Members' accrued pension rights, to be met.

The Technical Provisions assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. However, the funding method and assumptions do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future.

A formal actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2020. Informal reviews of SAUL's position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out between formal valuations.

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. On 31 March 2020, 94% of funds needed to pay the pensions were already built up in SAUL. This is partly because the pandemic had a short term negative effect on SAUL's investments at that date. This grew to 109% at 30 April 2021.

The cost of future benefits being built up is 35% of Members' salaries compared to a combined contribution from Members and Employers of 22%. This means the shortfall, known as a 'contribution strain' has increased to 13%. Some decisions have been made to make sure SAUL is sustainable for the future. Three changes are to be made to SAUL, one of which was an increase in Employers' contributions to 19% from April 2022 and then to 21% from January 2023.

## 19 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2023	2022
	£	£
Less than one year	37,816	33,020
One to five years	63,027	88,053
	<b>100,843</b>	<b>121,073</b>



**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital.



# Reference and **administration detail**

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The British Association of Plastic, Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee, incorporated on 21 October 1991 and registered as a charity on 28 October 1991.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Company Number: 02657454.  
Country of Incorporation: United Kingdom  
Charity Number: 1005353  
Country of Registration: England and Wales

**Registered office and operational address:**  
British Association of Plastic, Reconstructive and Aesthetic Surgeons,  
at the Royal College of Surgeons of England, 38-43 Lincoln's Inn Fields,  
London WC2A 3PE



# Trustees

Trustees, who also served as directors under company law, who served during the year and up to the date of this report were as follows:

<b>For period 1 October 2022-31 December 2022</b>	<b>For period 1 January 2023 – 31 December 2023</b>	<b>For period 1 January 2023 - 7 March 2024</b>	<b>Position</b>
Ms Ruth Waters	Mr Maniram Ragbir	Mr Maniram Ragbir	President
Mr Maniram Ragbir	Ms Ruth Waters	Mr Paul McArthur	Deputy President
Mr Umraz Khan	Mr Umraz Khan	Miss Reena Agarwal	Honorary Secretary, Company Secretary
Mr Simon Wood	Mr Simon Wood	Mr Simon Wood	Honorary Treasurer
Mr Mike Moses	Mr Mike Moses	Professor Peter Dziejuski (from 10 January 2024)	Council Member- East of England
Miss Reena Agarwal	Mr Graham Offer	Mr Graham Offer	Council Member- East Midlands
Mr Shehan P Hettiaratchy	Ms Catherine Milroy	Ms Catherine Milroy	Council Member- London
Mr Keith P Allison	Ms Aenone Harper-Machin	Ms Aenone Harper-Machin	Non-regional Council Member
Mr Peter Kalu	Mr Peter Kalu	Mr Dean Boyce	Non-regional Council Member



Mr Alastair Brown	Mr Alastair Brown	Mr Brendan Fogarty	Council Member- Northern Ireland
Mr Omar Ahmed	Mr Omar Ahmed	Mr Omar Ahmed	Council Member- North East
Mr Milind Dalal	Mr Paul McArthur	Mr Jeyaram Srinivasan (from 8 February 2024)	Council Member- North West
Mr Kaz Rahman	Mr Kaz Rahman	Mr Kaz Rahman	Council Member- Scotland
Professor Henk Giele	Professor Henk Giele	Professor Henk Giele	Council Member- South Central
Mr Christopher Macdonald	Mr Christopher Macdonald	Mr Christopher Macdonald	Council Member- South East Coast
Mr Duncan N Mackenzie	Mr Duncan N Mackenzie	Ms Rachel Clancy	Council Member- South West
Mr Peter J Drew	Mr Nicholas Wilson Jones	Mr Nicholas Wilson Jones	Council Member- Wales
Mr Shivram Singh	Mr Shivram Singh	Ms Yvonne Wilson	Council Member- West Midlands
Mr Paolo L Matteucci	Mr Paolo L Matteucci	Mr Paolo Matteucci	Council Member- Yorkshire & Humber

# Key Management Personnel

Mrs Gemma Adlington- Head of Operations

Mrs Mobolaji Olusina- Head of Finance

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## Bankers

National Westminster Bank PLC

PO Box 2021

10 Marylebone High Street

London, W1A 1FH

Lloyds TSB Bank PLC

Southampton Row Branch

Victoria House

Southampton Row

London, WC2B 5HR

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## Solicitors

Harper James

Floor 5, Cavendish House

39-41 Waterloo Street

Birmingham B2 5PP

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## Auditor

Sayer Vincent LLP

110 Golden Lane

London EC1Y 0TL

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## Investment Advisor

CCLA Investment Management Ltd

80 Cheapside

London EC2Y 6DZ

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## HR Advisor

Persona People Management

Downslea

North Fawley

Oxon, OX12 9NJ



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# Accounts

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Company number: 02657454

Charity number: 1005353

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

Report and financial statements

For the year ended 30 September 2022

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

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### For the year ended 30 September 2022

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# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

### For the year ended 30 September 2022

**Company number** 02657454  
**Country of incorporation** United Kingdom  
  
**Charity number** 1005353  
**Country of registration** England & Wales

**Registered office and operational address** Secretariat offices of The Royal College of Surgeons of England  
 35-43 Lincoln's Inn Fields  
 London  
 WC2A 3PE

**Trustees** Trustees who are also directors under company law, who served during the year and up to the date of this report were as follows:

For period 1 October 2021-31 December 2021	For period 1 January 2022- 31 December 2022	For period 1 January 2023 - 2 March 2023	Position
Ms Ruth Waters	Ms Ruth Waters	Mr Maniram Ragbir	President
Mr Mark Henley	Mr Maniram Ragbir	Ms Ruth Waters	Deputy President
Mr Umraz Khan	Mr Umraz Khan	Mr Umraz Khan	Honorary Secretary, Company Secretary
Mr Simon Wood	Mr Simon Wood	Mr Simon Wood	Honorary Treasurer
Miss Reena Agarwal	Miss Reena Agarwal	Mr Graham Offer	Council Member- East Midlands
Mr Joe O'Donoghue	Mr Omar A Ahmed	Mr Omar Ahmed	Council Member- North East
Mr Keith P Allison	Mr Keith P Allison	Ms Aenone Harper-Machin	Non-regional Council Member
Mr Alastair Brown	Mr Alastair Brown	Mr Alastair Brown	Council Member- Northern Ireland
Mr Milind Dalal	Mr Milind Dalal	Mr Paul McArthur	Council Member- North West
Mr Peter J Drew	Mr Peter J Drew	Mr Nicholas Wilson Jones	Council Member- Wales
Wg Cdr Ankur Pandya	Professor Henk Giele	Professor Henk Giele	Council Member- South Central
Mr Shehan P Hettiaratchy	Mr Shehan P Hettiaratchy	Ms Catherine Milroy	Council Member- London
Mr Peter Kalu	Mr Peter Kalu	Mr Peter Kalu	Non-regional Council Member
Mr Sivakumar Veeramani	Mr Christopher Macdonald	Mr Christopher Macdonald	Council Member- South East Coast
Mr Duncan N Mackenzie	Mr Duncan N Mackenzie	Mr Duncan N Mackenzie	Council Member- South West
Mr James Haeney	Mr Paolo L Matteucci	Mr Paolo L Matteucci	Council Member- Yorkshire & Humber
Mr Mike Moses	Mr Mike Moses	Mr Mike Moses	Council Member- East of England
Mr Wee Lam	Mr Kaz Rahman	Mr Kaz Rahman	Council Member- Scotland
Mr Shivram Singh	Mr Shivram Singh	Mr Shivram Singh	Council Member- West Midlands

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

For the year ended 30 September 2022

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### Key management personnel

G Adlington	Head of Operations
B Olusina	Head of Finance
C Voisin	Events Manager
E Andrade	Events Manager
M Burrows	Committee and Membership Manager
E Ashinze	Assistant Accountant
M Revenco	Communications Coordinator
E Gavin	Collections Coordinator
A Evans	Admin Assistant – Events and Education
A Begum	Education and Research Coordinator

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

For the year ended 30 September 2022

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### Bankers

National Westminster Bank PLC  
PO Box 2021  
10 Marylebone High Street  
LONDON  
W1A 1FH

CCLA Investment Management Limited  
80 Cheapside  
LONDON  
EC2Y 6DZ

Lloyds TSB Bank PLC  
Southampton Row Branch  
Victoria House  
Southampton Row  
LONDON  
WC2B 5HR

### Solicitors

Radcliffes Le Brasseur  
5 Great College Street  
LONDON  
SW1P 3SJ

### Auditor

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Executive Summary

### For the year ended 30 September 2022

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The Trustees of the Charity are the elected Officers and members of the Council of The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS).

The Trustees are assisted by invited advisors, who are neither trustees of the charity nor directors of the company.

The Charity is supported by a secretariat of 12 part and full-time employed staff. The Association was founded in 1946 and incorporated on 21 October 1991.

The work of the Association is carried out by numerous committees, which report regularly to the Council. The Council meets 3 times per year.

The Association is one of 10 surgical specialty associations and it is a membership body involved with promoting innovation, teaching and learning in plastic surgery.

In pursuance of its charitable objectives, and in order to achieve the overall aims and goals of its mission statement, the Association's principal activity is the dissemination of information as it relates to the specialty. In 2021/22, this has included:

- Provision of education opportunities for plastic surgeons and trainees
- Provision of research and education grants
- Continuation of a workforce planning survey to determine NHST requirements for consultant plastic surgeons in the future
- Collaborative work with other professional bodies and stakeholders to review and create guidance in a number of areas relevant to the specialty
- Continued funding of the UK National Flap Registry to gather statistics relevant to future developments of the specialty
- A reinvigoration of the information provided for the general public on our website, in our newly developed 'patient information hub'
- Development of a virtual museum to provide the public with a better understanding of the specialty, and particularly of its' origins
- Reinvigoration of our online learning platform eLPRAS to make it more fit for purpose for modern digital learning.

This executive summary was approved by the Trustees on 2 March 2023, and was signed for and on behalf of the board by

M Ragbir  
President

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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The Trustees present their report and the audited financial statements for the year ended 30 September 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## Charitable Objectives

The charitable objectives for which the Charity is established are as follows:

- To relieve sickness and to protect and preserve public health by the promotion and development of plastic surgery; and
- To advance education in the field of plastic surgery.

In interpreting its charitable objectives, BAPRAS has formulated the following strategic statement:

### Mission Statement

To promote the best evidence-based practice in plastic, reconstructive and aesthetic surgery in order to achieve the highest standard of patient care through professional support in education, research and the development of knowledge.

## Charitable Activities

In pursuance of its charitable objectives, and in order to achieve the overall aims and goals of its mission statement, the Association's principal activity is the dissemination of information as it relates to the speciality.

The membership of the Association comprises plastic surgeons, plastic surgeons in training and those aspiring to undertake a career in plastic surgery, allied health professionals working in plastic surgery-related roles plus a small number of surgeons and scientists from allied disciplines. As part of the membership subscription, Full, Honorary, Senior Trainee and Junior members receive access to JPRAS as well as receiving details of current events, plastic surgery conferences, and information on recent and relevant plastic surgery issues.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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The Association itself subscribes to the European Board of Plastic, Reconstructive and Aesthetic Surgery (EBOPRAS) and the European Society of Plastic, Reconstructive and Aesthetic Surgery (ESPRAS).

BAPRAS organises one scientific meeting annually. These meetings are run to disseminate new medical information and research to members, and include lectures and discussion forum sessions. These meetings play an important part in the training of plastic surgeons and continuing medical education of consultants. Medical practitioners submit papers to the Programme Committee for review and acceptance. The accepted papers form an integral part of the meeting programmes.

The Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and published by Elsevier Science. The Editor is supported by the Committee of Management for the Journal of Plastic, Reconstructive and Aesthetic Surgery representing the Association and an Editorial Board with an International Faculty. The entire back archive of JPRAS (formerly BJPS) can be viewed online.

The Association organises an Advanced Educational Programme in Plastic Surgery consisting of eight two day courses over a four-year period. The programme is aimed at trainees in plastic surgery, particularly those in the advanced levels of their training. The programme is also of value to trainees and specialists in interface specialties and provides valuable updates for continuing medical education. In addition, the committee has also created a two-year webinar series for specialist trainees at all levels, aimed at giving full teaching over the entire FRCS(Plast) curriculum. This series has been created in collaboration with PLASTA and the SAC.

A regular one-day course for medical students is run to provide an opportunity to undergraduates interested in seeking information about a career in plastic surgery.

BAPRAS provides funding of £15,000 to PLASTA (the Plastic Surgery Trainees Association) and £40,000 to BFIRST (the British Foundation for International Reconstructive Surgery and Training) to assist in the education of doctors in training, and doctors from low and middle income countries respectively.

## Indicators, Milestones & Benchmarks

The Trustees monitor a range of measures by which to try to determine the success of the Charity in meeting its objectives. These measures include:

- Level of membership as a percentage of total relevant consultants and the trend over time (increasing or decreasing);
- Attendance at the annual Scientific Meetings;
- Feedback from delegates attending the Scientific Meetings, the uptake on new initiatives to encourage attendance, and feedback on individual sessions, papers, and lectures at the Scientific Meetings;
- Circulation and readership of JPRAS;
- Levels of submission of papers for the Scientific Meetings and for publication in JPRAS;
- Requests for publications including abstracts and papers;
- Throughput of delegates attending the Advanced Educational Courses in Plastic Surgery;
- Number of visits to the Association's website and feedback from visitors;
- Number of medical students attending National Study days, giving introductions to the discipline of plastic surgery; and

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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- Risk assessment of possible future developments within the specialty.

## Public Benefit

The Trustees have taken The Charity Commission's general guidance on public benefit (contained within their guidance publication "Charities and Public Benefit") into consideration in preparing their statements on public benefit contained within this trustees' annual report.

### **Benefits & Beneficiaries**

In accordance with its charitable objectives, the Association strives to improve patient care and to improve the quality of medical and surgical care for the benefit of patients within the specialty of plastic, reconstructive and aesthetic surgery. The Charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through continuing dissemination of information in relation to the specialty by the Association.

### **Trustees' Assessment of Public Benefit**

The main charitable aims of the Association are to provide education and research for the ultimate betterment of patients. This is achieved by the Association's organisation of regular Scientific Meetings and also the provision of advanced educational courses on various subjects related to plastic surgery. Charitable funds are used to support research in the specialty.

In addition, the Association offers advice to the GMC via the Royal Colleges of Surgeons with regard to revalidation and reaccreditation of plastic surgeons.

The Association also furthers education via a collaborative project, the remote e-learning platform, e-LPRAS, to provide education via the internet.

## Grant Making Policy

The Education and Research Committees exists to further the education, training and research agenda of BAPRAS. In doing so, the committees review applications for the Association's range of existing bursaries, prizes, grants and fellowships, and develops new awards as a need becomes apparent. The range of BAPRAS bursaries are advertised on the Association's website, on social media and via relevant stakeholder groups. Applications can be made by completion of an online form. The relevant Committee makes recommendations to the Council on the awarding of bursaries.

## Relationships with Connected Parties

BAPRAS set up the charity, BFIRST, which is administered by the Secretariat. The charity is a separate entity and is not controlled by BAPRAS, though a close relationship is maintained and administrative support is provided. The President of BAPRAS is a Trustee of BFIRST.

The Association is a founder member of The Scar Free Foundation and continues to be represented on the Research Council of that organisation. The Association has established some jointly funded research fellowships in areas of mutual interest.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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BAPRAS also awards funding for fellowships for aesthetic surgeons in collaboration with BAAPS (the British Association of Aesthetic Surgeons). These fellowships are equally funded by the two organisations.

#### Representation on Other Bodies

In pursuing its charitable objectives, the Association has representation on other external bodies, such as the Council of the Royal College of Surgeons of England and Forum and receives reports from them. In particular, BAPRAS was represented by the following individuals:

Armed Forces	J Baden
Federation of Surgical Specialty Associations/The Surgical Forum	R Waters
Scar Free Foundation Research Council	B Dheansa
	H Giele
	A Reid
BAAPS Council	M Henley
BFIRST	R Waters
Intercollegiate Board in Plastic Surgery	A Hazari
	B Dheansa
	S Wood
National Institute for Clinical health and Excellence	S K Veeramani
Royal College of Surgeons of Edinburgh Surgical Specialty Group	J Scott
Royal College of Surgeons of England Council	T E E Goodacre
JCST Oncoplastic Breast Surgery TIG	K Allison
JCST Cleft TIG	M Swan
JCST Head and Neck Surgical Oncology TIG	J Pollock
JCST Mohs Surgery TIG	C Defty
ABS Clinical Practice and Standards Committee	R Waters
ABS Aesthetic Committee	S Wilson
RCS England Research Council	A Jain
PRASEAG	J O'Donoghue
	R Waters
	N Mercer
	K Allison
SAC – Plastic Surgery	V Rose
RCS Invited Review Mechanism	S J Eccles
RCS Cancer Service Committee	S Wood
RCS Children's Surgical Forum	S J Eccles
EBOPRAS	T Goodacre
	A Pandya
ICOPLAST	M Henley
UEMS	T E E Goodacre

## Trustees' annual report

For the year ended 30 September 2022

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### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on raising awareness of the breadth of plastic surgery and promoting innovation in teaching, learning and research, ultimately with an aim to improving patient safety and are undertaken to further BAPRAS's charitable purposes for the public benefit.

#### Activities & Events

2021/2022, saw disruption to BAPRAS' programme of educational events, as the COVID19 pandemic continued. Advanced Educational Courses were run in an online setting, the undergraduate day was cancelled twice and a smaller, one-day meeting was run in the place of the usual three-day scientific meeting. In place of face-to-face events, a number of additional webinars were run, including a series of half-day webinars, organised fortnightly on topics covering the entirety of the plastic surgery teaching curriculum, and aimed at plastic surgery trainees.

#### Membership

The membership of the Association at 30 September 2022 totalled 1305 (30 September 2021: 1,390). Member numbers per category are as follows:

Membership Category	2022	2021
Full	566	548
Trainee	199	272
Junior	114	126
Student & Foundation	97	120
Associate	27	29
Affiliate	6	5
Interspecialty	16	15
Overseas	76	76
Honorary	85	84
Senior	119	115

The Association has seen drops in membership particularly in the trainee, junior and student & foundation categories. While some of this can be attributed to trainee members completing training and joining the full member category, this level of drop off is unusual. Work will be undertaken in 2023 to ascertain whether the benefits in each category of membership are fit for purpose, and priced appropriately.

#### Scientific Meetings

A formal scientific meeting was not held in 2021, as the re-scheduling of the Winter 2020 meeting to June 2021 made planning a second scientific meeting in such close proximity unfeasible. A smaller, one day event celebrating the 75<sup>th</sup> anniversary of the Association was held in December 2021 at the Royal College of Surgeons of England. The event was attended by 169 delegates and was supported by 7 exhibitors.

A series of online events was held in conjunction with this, which gave the opportunity for scientific papers to be presented. A total of 41 abstracts were presented, of which the top 5 were presented in person at 'BAPRAS 75'.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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#### **Advanced Educational Course Series**

Courses on facial aesthetics and trunk reconstruction were arranged in this financial year, though these were arranged as online courses, rather than in-person. The facial aesthetics course was attended by 119 delegates (the equivalent course in the previous series attracted 82 delegates). The trunk reconstruction course was attended by 134 delegates. An equivalent course on this topic had not been held previously.

#### **Undergraduate Study Day**

It was anticipated that following national lockdowns, the Undergraduate Study Day would return in February 2022. Due to the Omicron variant limiting availability of study leave for delegates and faculty, it was agreed to move the event to June 2022. This was then affected by national rail strikes, and so it was cancelled. It is anticipated that the event will return in February 2023.

#### **National Teaching Programme**

A series of fortnightly national teaching webinars was launched in June 2021, due to run until early 2023. The series covers the full breadth of the plastic surgery curriculum, and will be delivered to all UK trainees free of charge. Trainees in low and middle income countries will have the opportunity to access resources and videos from the series free of charge, with a charge being levied on trainees from high and upper middle income countries. Numbers are growing, an average of 150 delegates attending each webinar (100 in 2020/2021) and increasing numbers reviewing the content of the webinars via a dedicated platform after the event.

#### **JPRAS**

The Journal of Plastic Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and continues to be published in conjunction with Elsevier Science, and edited by Professor A Hart. The number of papers submitted to the Journal in 2021/2022 was 1,368 (2020/2021: 1,889). This was a return to 'usual' numbers, following a significant increase in 2020/21. It is noted that many journals saw a similar pattern in submission numbers over this period. The Journal holds an Impact Factor of 3.002 (2.74 in 2020/2021).

#### **eLPRAS**

Over recent years BAPRAS has supported the development of an online e-learning programme to support both the curriculum for plastic surgery trainees and consultant revalidation. Development of the e-learning in plastic reconstructive and aesthetic surgery project (e-LPRAS) has been sponsored by BAPRAS and hosted by e-Learning for Healthcare (e-LfH), under the auspices of Health Education England (HEE). In September 2021, it was decided to re-align the management of the project, to bring control closer to BAPRAS, with oversight by the Education Committee. Work is ongoing to reinvigorate the project, using funding obtained from eIntegrity. The project has no finite end date, but will continue to be run by BAPRAS, in collaboration with a team of external instructional designers.

#### **Communications**

The communications team continued to deliver its strategic objectives throughout 2021/2022, running a 24-hour press desk and producing proactive media stories, which allow the scope and breadth of the specialty to be demonstrated and this involved working with a number of members across the UK. Media outreach work concentrated on restarting breast reconstruction surgery for NHS patients, the postcode lottery for lymphoedema patients, skin cancer awareness and use of warning labels on sun beds.

## Trustees' annual report

### For the year ended 30 September 2022

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#### Special Interest and Advisory Groups

The rebranded Special Interest and Advisory Groups (SIAGs) were relaunched and continue to be reformed, in consultation with the whole membership, and with guidance from Council. The remit of these groups has been increased to become involved more heavily in areas of BAPRAS business including communications, guideline writing and education. SIAGs now total 15, covering almost all areas of subspecialist interest, with an aim to cover all areas of the specialty by the end of 2023.

#### Impact of Activities & Events

The impact of activities and events is indicated by the following items:

**1** Level of membership of Plastic Surgery Consultants who are members of the Association:

At 30 September 2022, 566 Consultants (2020: 548) were members of the Association, which is approximately 81% (2020: 82%) of Consultant Plastic Surgeons in substantive practice in the NHS.

**2** Attendance at meetings/courses:

A total of 253 people (2021: 284 people) attended the Advanced Educational Programme during 2020/2021.

#### Public Benefit

- During the year 2021/22 the following activities were undertaken for public benefit: Distribution of patient information guidelines on breast reconstruction, augmentation and reduction; and skin cancer
- Reinvigoration of the public-facing area of the BAPRAS website, which provides information on safety of surgery and a variety of specific procedures.
- The feedback from individual patients and patient groups with regard to plastic surgery and their involvement with the Association; and
- The Association continues to have lay representation on Council to ensure that the needs of the general public continue to be taken into consideration in Association business.

#### Beneficiaries of our services

Activities this year have, in the first instance benefitted plastic surgery consultants, trainees and those interested in a career in plastic surgery, via our programme of events (both in person and online), journal (JPRAS), and e-learning project (eLPRAS).

During the year 2021/2022 the Trustees gathered the following evidence that demonstrates to their satisfaction that BAPRAS continues to benefit the public through its activities targeted to achieve its charitable objectives:

- The number of members and non-members attending the Scientific Meeting (as above)
- The number of attendees at the Advanced Educational Programme in Plastic Surgery, again as above;
- A total of £46,916 (2020: £30,159) was awarded in educational grants; and
- A total of £51,652 (2020: £41,662) was awarded to support research.

It was noted that educational and research opportunities triggering grant applications were reduced in 2020/21 due to the COVID pandemic and there was an underspend compared to previous years. Application levels and subsequent spend on these items returned to normal in 2021/22.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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## Financial review

### Financial Results of Activities and Events

During the year, the Association generated £1,172,419 (2021: £1,647,319) of income and spent £1,062,442 (2021: £1,099,529) disseminating information as it relates to any, and all of the fields that pertain to the Association's charitable objectives.

In particular, subscription income from members contributed £361,495 (2021: £356,672) and the Journal of Plastic, Reconstructive and Aesthetic Surgeons contributed £457,707 (2021: £441,992) towards the other operational costs of the Association.

The investment of the legacy called the Carpue Keegan Fund resulted in an increase in the market value of investments at the balance sheet date, the Charity had a net assets level of £2,865,211 (2021: £2,929,892).

## Grant Making

The Education Committee was allocated a budget of £74,550 for 2021/2022. The Research Committee was allocated a budget of £53,500. BFIRST continues with the development of an overseas fellowship scheme and was awarded a budget of £40,000 for 2021/22.

Grants and donations actually awarded during 2021/2022, including commitments in respect of payments to be made in future years, were as follows:

	£
Travelling bursaries	19,400
Joint Scar Free Foundation/BAAPS/BAPRAS Fellowship	19,600
Student bursaries	5,300
European scholarship awards	1,000
Other awards and prizes	1,616
	<u>46,916</u>

## Principal risks and uncertainties

### Risk and Corporate Governance Matters

The Trustees believe that BAPRAS does not need to expose itself to a high level of risk in order to achieve its present aims and goals. Therefore, a policy is followed to ensure that only risks that are, or can be mitigated to, medium risk level are accepted by the Trustees and the Association. This overall assessment of risk may change at a later date depending upon initiatives being considered at the time.

The Honorary Treasurer, Head of Operations and Head of Finance undertake the initial annual risk review, and then present the results for scrutiny by the Finance Committee and thereafter, by Council. Any significant changes in the Association's risk profile will be highlighted to the membership at the Annual General Meeting. Risks are reviewed annually.

The main areas of risk that have been identified are adverse publicity, inadequate management of employment issues, and loss of key staff. A public relations company is employed to increase public awareness of plastic surgery, and part of their role is to minimise the Association's potential exposure to adverse publicity. Professional human resources

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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advice is obtained to ensure compliance with employment law and to advise upon best practice with regard to approaches to staff retention.

#### Professional Indemnity Insurance

The Charity has taken out an indemnity insurance policy that provides professional indemnity cover for the Trustees of the Charity. The cover provided by the policy is £5 million for any one claim. The cost of this insurance policy to the Charity for the year was £13,789 (2021: £9,661).

#### Reserves policy and going concern

At 30 September 2022, the Charity's 'total funds' amounted to £2.9m (30 September 2021:£2.9m).

The Trustees continue to determine a suitable target for the level of 'free reserves', and have set this at two years cost of total expenditure which is in the region of some £2.2m. This is in anticipation of a potential drop in the JPRAS income as a new contract is entered into. The reserves are also currently being reviewed in light of the achievement of the required £2m target. The reader would be updated with next steps in the 2023 annual report.

The areas of emphasis will continue to be education and research including the provision of information to the public. Education continues to be supported nationally and locally, and the medical student education programme is being enhanced. In the light of this aim, it is highly likely that a proportion of existing 'free reserves' will be held on a long-term basis to generate a regular income stream in perpetuity with the balance of 'free reserves' being spent in a systematic and controlled manner on appropriate projects.

#### Investments Policy

The Trustees have wide ranging powers to invest the funds of the Association as they see fit, and in practice, they receive advice from the Association's investment managers on appropriate investments. The Association's investment portfolio continues to be managed by Cazenove Capital Management Limited, with an increase in cash holdings in view of the current economic changes.

The Trustees' investment strategy, and the instructions given to the Association's investment managers was to aim to increase the value to the investment portfolio until it achieved a valuation of £2 million. This has been achieved, however, following the COVID 19 Pandemic, Trustees have put a pause on drawing income from the investment portfolio until some stability is maintained. It is expected that conversations will be resumed in 2023. Thereafter, the Trustees will once again review the Association's planned future activities and funding requirements with a view to drawing income from the investment portfolio whilst maintaining the capital value in real terms. Following the receipt of a bequest, for use for a specific bursary, an additional investment portfolio was set up to manage this bequest

Any short-term surplus cash funds are still to be held in high interest-bearing deposit accounts.

#### Fundraising

BAPRAS does not undertake any specific fundraising activities and funds itself via collection of membership fees, our Journal, and investment income.

## Plans for the Future

### Strategic Aims

**1. Workforce, Activity, and Patient Related Outcome rolling knowledge base:**

The Association continues to develop registries for the collection and analysis of high quality plastic surgical practice data, from which better patient care initiatives can be championed.

**2. Professional standards development:**

The Association continues to engage with Governmental and College-based initiatives to ensure the provision of a plastic surgical workforce of the highest standard. It will work to support members in maintaining the highest standard of practice, with guidance for registration and re-validation when required. The redevelopment of the Special Interests Groups to 'Special Interest and Advisory Groups' will assist with this objective, giving the groups a broader scope to support guideline and best practice setting. In this context, it is important to recognise that aesthetic surgical procedures fall firmly within the sphere of plastic surgical practice. It is important to note that not all non-surgical aesthetic/cosmetic activities can be managed by the Association, and the anticipated growth of such services and therapies around the fringe of mainstream surgical methods in the 21st Century is not seen as a strategic area for the Association to embrace.

**3. Support for plastic surgical education:**

The Association will continue to support research Fellowships (in association with the Scar Free Foundation), travel and educational support, undergraduate and post graduate educational courses, journal development, e-learning initiatives, and the production of targeted material in specialist areas for surgical specialties and patient groups. BAPRAS continues to provide funding for PLASTA and BFIRST.

**4. High quality research initiative:**

The Association operates a Research Committee to develop a strategy to further the initiation, encouragement, and promulgation of high quality research within plastic surgery.

**5. Development of the plastic surgical 'community':**

The Association will develop activity to support the surgical community meeting for social and networking opportunities, as well as purely for education. Regional activities will be encouraged and supported, as well as development of strong means of accountability and feedback from elected regional representatives. A mentoring programme for consultant members will also be developed.

**6. Public perception of the specialty:**

The Association recognises the continual need for high standards of practice and activity to be promoted in the public domain. The support of skilled public relations management will be required for both crisis management and also to guide best practice for interaction with media organisations more generally. The Association will regularly review the supply of such services to maximise output from what can be reasonably afforded in terms of public relations support, with the best interests of the widest element of the membership as possible.

### Other areas for development

In addition to all of the above, the Association will continue to address the process of running a fully representative and responsive organisation for a membership that includes diverse subspecialties and evolving areas of clinical practice. This will include:

- Periodic review of the functions of the Association with reference to how it can support its individual members;
- Maintaining financial stability, which includes assessment of financial risks and review of an investment strategy;
- Advancing the cause of British plastic surgery locally, regionally, nationally and internationally;
- Bringing disparate associated groups under one roof or organisation;
- Improving training and assessment, and developing new methods of training;

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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- Developing the plastic surgery service in terms of specialisation, but also encouraging new ideas, new technologies and new methods of practice;
- Improving relationships with other associated specialties;
- Continuing to explore and expand the establishment of an educational foundation; and
- Providing guidance at local, regional and national level about the specialty.

### Future Activities and Events

During 2022/2023, BAPRAS will be undertaking the following projects:

- The continuation of the fourth series of Advanced Educational Courses, and planning for series 5 at a new venue, with a cadaveric element to be made available to selected participants
- Reinvigoration of the annual scientific meeting, with input from all sectors of the membership, to be held in November 2022.
- A third Celtic Meeting, specifically for surgeons in Scotland
- The continuation of the National Training Programme for surgeons in specialist training
- The reinvigoration of the eLPRAS project, with development of new content and opportunity being taken to refresh what is there.
- The launch of a mentoring programme for plastic surgery consultants.
- Ongoing support of BFIRST both financially and with administrative support, to ensure their work in furthering the development of the overseas fellowships can continue
- Ongoing financial and administrative support for PLASTA to ensure their work in supporting specialist trainees, foundation and core doctors, and undergraduates with an interest in plastic surgery can continue.
- The Plastic Surgery Workforce Survey will be conducted for the twelfth year, thus establishing the current demographics of the UK plastic surgery specialty;

### Impact of Activities & Events

The Trustees will principally assess the success of the above activities and events by evaluating the number of delegates attending the meetings and courses, the number of papers submitted and the feedback from meeting and course questionnaires.

As of 30 September 2022 there were 1,305 members of the Association. This represented a drop from 2021. The Trustees would like to see this figure exceeded in the future. Active Consultant Plastic Surgeons in the UK, who are not members or who have left membership, continue to be consulted to learn from their experience a member's requirements from a professional supporting association.

The Trustees are aware that the number of delegates attending the Educational Programme courses will fluctuate depending, in particular, on the specific topic being covered. Each series is made up of eight meetings held over 4 years, and the Trustees' target is that in financial terms each series should at least break even. Series five will commence in October 2022.

### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 21 October 1991 and registered as a charity on 28 October 1991.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

#### Status and History

BAPRAS is a registered charity, and a company limited by guarantee, not having share capital.

The Association was founded in 1946 as the British Association of Plastic Surgeons with the aim of relieving sickness and protecting and preserving public health by the promotion and development of plastic surgery. The Association was incorporated on 21 October 1991, became a registered charity on 28 October 1991, and changed its name to The British Association of Plastic, Reconstructive and Aesthetic Surgeons on 11 July 2006.

BAPRAS is governed by its rules and regulations, as set down in the company's Memorandum and Articles of Association, which were originally adopted on 21 October 1991, and were then updated on 2 December 1998, 11 July 2006 and 1 December 2022.

#### Organisational Structure

The overall strategic direction of the Charity is determined by the Trustees, who are assisted and advised by invited members of the Council of the Association, and by the non-trustee members of the various BAPRAS Committees. The Committees of the Association are used to focus discussion on issues pertaining to their particular roles and titles, and these Committees then report and submit recommendations to the Council. The Council comprises the President, the Deputy President, the Honorary Secretary, the Honorary Treasurer, plus fifteen elected full members serving for a three-year period.

The day-to-day management of the Association has been delegated by the Trustees to a team of staff, that are based in the Association's Secretariat offices, and who are led by the Head of Operations.

#### **Policy for remunerating senior staff and key management personnel**

The pay of the senior staff, including key management personnel, is set by the Trustees following a reviewed by and upon the advice of an external human resources company (Persona People Management Ltd) which derives its recommendations from external benchmarks. The benchmarks used check pay levels of similar staff in similar posts with those of similar sized entities and, in particular, similar charities.

#### Committees

The Association operates the following Committees. The President, Deputy President, Honorary Secretary and Honorary Treasurer are ex-officio members of all Committees, and the following other Trustees have also served on the Committees during the year under review:

##### **Finance**

D McKenzie

K Rahman

##### **Committee of Management for the Journal of Plastic, Reconstructive and Aesthetic Surgery**

S Singh

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

For the year ended 30 September 2022

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### Education

P Drew

C Macdonald

### Research

M Moses

P Matteucci

### Professional Standards

K Allison

M Dalal

### Communications

S Hettiaratchy

A Brown

## Appointment of trustees

The Trustees of the Charity are the officers and elected members of the Council of the Association.

### Recruitment

The Full Members of BAPRAS are given due notice of the forthcoming vacancies on the Council and for office holders and are invited to nominate suitable candidates. Each nomination is proposed and seconded, and each nominee provides written consent and a synopsis of why they wish to become a Council member. Only Full Members are eligible to be appointed as office holders and Council members.

### Appointment and Election

Under the terms of the current Memorandum and Articles of Association, the members of the Council are elected at the Annual General Meeting. Full Members are therefore invited to vote for the number of nominees required to fill the vacancies on Council within their regions.

The President will hold post for two years and remains on Council for one further year as the Deputy President. The Honorary Secretary and the Honorary Treasurer will serve an initial term of three years and can be elected for a further term. Any such office holder who has held office for two continuous terms shall not be eligible for re-election to that office.

## Trustee induction and training

All new Trustees are provided with an induction manual containing Officers and Council member job descriptions, Committee terms of reference, Association policy statements, a copy of the current BAPRAS governing document, the latest charity risk assessment, the calendar of activities, and copies of relevant up-to-date Charity Commission guidance.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2022

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In line with recommended best practice, the process for recruitment, appointment, election, induction and training of Officers and elected members of Council is periodically reviewed and updated as may be necessary. The Trustees seek professional advice particularly in relation to training and governance matters, as and when it is deemed appropriate to do so.

## Statement of responsibilities of the trustees

The trustees (who are also directors of The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

## Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

# **The British Association of Plastic Reconstructive and Aesthetic Surgeons**

## **Trustees' annual report**

### **For the year ended 30 September 2022**

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The Trustees annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 2 March 2023 and signed on their behalf by

M Ragbir  
President

## Independent auditor's report

### To the members of

### The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

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## Opinion

We have audited the financial statements of The British Association of Plastic Reconstructive and Aesthetic Surgeons (the 'charitable company') for the year ended 30 September 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially

## Independent auditor's report

### To the members of

### The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

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inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### Responsibilities of trustees

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

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

## Independent auditor's report

### To the members of

### The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

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## Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the

## Independent auditor's report

### To the members of

### **The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

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

Joanna Pittman (Senior statutory auditor)

7 March 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2022

	Note	Unrestricted £	Restricted £	Endowment £	2022 Total £	Unrestricted £	Restricted £	Endowment £	2021 Total £
<b>Income from:</b>									
Donations and legacies		12,000	-	-	<b>12,000</b>	-	-	448,978	448,978
Charitable activities									
Disseminating information on the speciality	2	1,061,915	5,000	-	<b>1,066,915</b>	1,111,663	5,000	-	1,116,663
Investments	3	87,389	6,115	-	<b>93,504</b>	81,678	-	-	81,678
<b>Total income</b>		<b>1,161,304</b>	<b>11,115</b>	<b>-</b>	<b>1,172,419</b>	<b>1,193,341</b>	<b>5,000</b>	<b>448,978</b>	<b>1,647,319</b>
<b>Expenditure on:</b>									
Charitable activities									
Disseminating information on the speciality	4	1,050,392	12,050	-	<b>1,062,442</b>	1,092,724	6,805	-	1,099,529
<b>Total expenditure</b>		<b>1,050,392</b>	<b>12,050</b>	<b>-</b>	<b>1,062,442</b>	<b>1,092,724</b>	<b>6,805</b>	<b>-</b>	<b>1,099,529</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>110,912</b>	<b>(935)</b>	<b>-</b>	<b>109,977</b>	<b>100,616</b>	<b>(1,805)</b>	<b>448,978</b>	<b>547,790</b>
Net gains / (losses) on investments		(186,371)	-	11,713	<b>(174,658)</b>	214,206	-	-	214,206
<b>Net income / (expenditure) for the year</b>	6	<b>(75,459)</b>	<b>(935)</b>	<b>11,713</b>	<b>(64,681)</b>	<b>314,822</b>	<b>(1,805)</b>	<b>448,978</b>	<b>761,996</b>
Transfers between funds		(935)	935	-	-	(1,805)	1,805	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>(76,394)</b>	<b>-</b>	<b>11,713</b>	<b>(64,681)</b>	<b>313,017</b>	<b>-</b>	<b>448,978</b>	<b>761,996</b>
<b>Net movement in funds</b>		<b>(76,394)</b>	<b>-</b>	<b>11,713</b>	<b>(64,681)</b>	<b>313,017</b>	<b>-</b>	<b>448,978</b>	<b>761,996</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		2,480,914	-	448,978	<b>2,929,892</b>	2,167,896	-	-	2,167,896
<b>Total funds carried forward</b>		<b>2,404,520</b>	<b>-</b>	<b>460,691</b>	<b>2,865,211</b>	<b>2,480,914</b>	<b>-</b>	<b>448,978</b>	<b>2,929,892</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the financial statements.

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Balance sheet

Company no. 02657454

As at 30 September 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets:</b>					
Tangible assets	11		161		215
Investments	12		2,610,870		2,290,965
			<u>2,611,031</u>		<u>2,291,180</u>
<b>Current assets:</b>					
Debtors	13	175,011		99,876	
Cash at bank and in hand		391,701		842,627	
		<u>566,712</u>		<u>942,502</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	(312,532)		(303,794)	
			<u>254,180</u>		<u>638,708</u>
<b>Net current assets</b>					
			<u>2,865,211</u>		<u>2,929,892</u>
<b>Total net assets</b>					
<b>The funds of the charity:</b>					
Restricted income funds	17		-		-
Endowment funds			460,691		448,978
Unrestricted income funds:					
General fund		2,404,520		2,480,914	
		<u>2,404,520</u>		<u>2,480,914</u>	
Total unrestricted funds			<u>2,404,520</u>		<u>2,480,914</u>
<b>Total charity funds</b>			<u>2,865,211</u>		<u>2,929,892</u>

Approved by the trustees on 2 March 2023 and signed on their behalf by

M Ragbir  
President

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of cash flows

For the year ended 30 September 2022

	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(64,681)		761,996	
Depreciation charges	54		72	
(Gains) / losses on investments	174,658		(214,206)	
Dividends, interest and rent from investments	(93,504)		(81,678)	
(Increase) / decrease in debtors	(75,134)		(831)	
Increase / (decrease) in creditors	8,739		(4,951)	
<b>Net cash provided by / (used in) operating activities</b>		<b>(49,868)</b>		<b>460,402</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	93,504		81,678	
Proceeds from sale of investments	918,029		5,042	
Purchase of investments	(1,412,592)		(81,436)	
Movement in short term deposit	-		154,206	
<b>Net cash provided by / (used in) investing activities</b>		<b>(401,059)</b>		<b>159,490</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(450,927)</b>		<b>619,892</b>
Cash and cash equivalents at the beginning of the year		<b>842,627</b>		<b>222,738</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>391,701</b>		<b>842,627</b>

Notes to the financial statements

For the year ended 30 September 2022

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**1 Accounting policies**

**a) Statutory information**

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is the Secretariat offices of the Association at The Royal College of Surgeons of England, 38–43 Lincoln's Inn Fields, London WC2A 3PE.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income streams such as subscription income and journal income fall into this category.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met. The journal income is received by calendar year so the income for the last three months are deferred into the subsequent year.

**f) 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.

Notes to the financial statements

For the year ended 30 September 2022

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**1 Accounting policies (continued)**

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Endowment funds comprise the Carpue/Keegan Fellowship Fund. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering scientific meetings, advanced educational courses and exhibitions all undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned in full to the charitable activity of disseminating information on the speciality.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**j) Grants payable policy**

Grants payable are charged to the statement of financial activities in the year in which the offer is conveyed to the recipient.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Presidential badge and chain 25% reducing balance

**m) Listed investments**

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. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the financial statements

For the year ended 30 September 2022

1 Accounting policies (continued)

o) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

p) Cash at bank and in hand

Cash at bank and cash 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.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pensions

The charity is a participating employer in the Superannuation Arrangements of the University of London (SAUL). Additional information on the accounting of this pension can be found in note 18. This pension scheme is accounted for as if it is a defined contribution pension scheme.

s) Financial instruments

The charity 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.

2a Income from donations and legacies

The endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2021. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

2b Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from disseminating information on the speciality</b>						
Subscription income from members	361,495	–	<b>361,495</b>	356,672	–	356,672
Journal income	457,707	–	<b>457,707</b>	441,992	–	441,992
Income from meetings, courses and other events	109,054	–	<b>109,054</b>	139,350	–	139,350
e-Learning funding from the Department of Health	–	5,000	<b>5,000</b>	–	5,000	5,000
E-Integrity funding	–	–	–	60,000	–	60,000
PRASIS administration fee	9,000	–	<b>9,000</b>	15,420	–	15,420
Other income	1,301	–	<b>1,301</b>	593	–	593
Income from secondment	123,358	–	<b>123,358</b>	97,637	–	97,637
Total income from charitable activities	<u>1,061,915</u>	<u>5,000</u>	<u><b>1,066,915</b></u>	<u>1,111,663</u>	<u>5,000</u>	<u>1,116,663</u>

3 Income from investments

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Bank interest receivable on short term cash deposits	671	–	<b>671</b>	242	–	242
Dividend income	86,718	6,115	<b>92,833</b>	81,436	–	81,436
	<u>87,389</u>	<u>6,115</u>	<u><b>93,504</b></u>	<u>81,678</u>	<u>–</u>	<u>81,678</u>

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2022

4a Analysis of expenditure (current year)

4b Analysis of expenditure (prior year)

	<u>Charitable activity</u> Disseminating information on the specialty	Governance costs	Support costs	<b>2022 Total</b>
	£	£	£	£
Staff costs (Note 7)	-	26,220	498,139	<b>524,359</b>
Membership costs	9,933	-	-	<b>9,933</b>
Journal expenditure	104,398	-	-	<b>104,398</b>
BFIRST funding	40,000	-	-	<b>40,000</b>
Grants, bursaries, awards and prizes	46,917	-	-	<b>46,917</b>
Research grants	51,652	-	-	<b>51,652</b>
Costs of meetings, courses and other events	99,064	-	-	<b>99,064</b>
e-Learning project costs	5,935	-	-	<b>5,935</b>
Public education and communication costs	36,248	-	-	<b>36,248</b>
PLASTA contribution	15,000	-	-	<b>15,000</b>
Sponsorship of CPSA	-	-	-	<b>-</b>
Other direct costs	8,346	-	-	<b>8,346</b>
Operating lease rentals, land and buildings:	-	1,193	22,671	<b>23,864</b>
Other office costs	-	1,978	37,577	<b>39,555</b>
Irrecoverable VAT	-	-	14,253	<b>14,253</b>
Legal and professional fees	-	-	27,364	<b>27,364</b>
Auditor's remuneration:				
Audit fees	-	11,000	-	<b>11,000</b>
Accounting and advisory	-	4,500	-	<b>4,500</b>
Depreciation – owned assets	-	-	54	<b>54</b>
	<b>417,493</b>	<b>44,891</b>	<b>600,058</b>	<b>1,062,442</b>
Support costs	600,058	-	(600,058)	-
Governance costs	44,891	(44,891)	-	-
<b>Total expenditure 2022</b>	<b>1,062,442</b>	<b>-</b>	<b>-</b>	<b>1,062,442</b>

	<u>Charitable activity</u> Disseminating information on the specialty	Governance costs	Support costs	<b>2021 Total</b>
	£	£	£	£
Staff costs (Note 7)	-	22,167	421,145	443,311
Membership costs	8,738	-	-	8,738
Journal expenditure	104,819	-	-	104,819
BFIRST funding	40,000	-	-	40,000
Grants, bursaries, awards and prizes	30,159	-	-	30,159
Research grants	41,662	-	-	41,662
Costs of meetings, courses and other events	176,263	-	-	176,263
e-Learning project costs	6,805	-	-	6,805
Public education and communication costs	31,785	-	-	31,785
PLASTA contribution	15,000	-	-	15,000
Sponsorship of CPSA	2,000	-	-	2,000
Other direct costs	19,264	-	-	19,264
Operating lease rentals, land and buildings:	-	928	17,628	18,555
Other office costs	-	3,183	60,474	63,656
Irrecoverable VAT	-	-	33,346	33,346
Legal and professional fees	-	-	53,235	53,235
Auditor's remuneration:				
Audit fees	-	10,210	-	10,210
Accounting and advisory	-	650	-	650
Depreciation – owned assets	-	-	72	72
	<b>476,494</b>	<b>37,137</b>	<b>585,898</b>	<b>1,099,529</b>
Support costs	585,898	-	(585,898)	-
Governance costs	37,137	(37,137)	-	-
<b>Total expenditure 2021</b>	<b>1,099,529</b>	<b>-</b>	<b>-</b>	<b>1,099,529</b>

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2022

5a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2022 £	2021 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
Grants, bursaries, awards and prizes	-	46,916	-	<b>46,916</b>	30,159
Research grants	-	51,652	-	<b>51,652</b>	41,662
	<u>40,000</u>	<u>98,568</u>	<u>-</u>	<u><b>138,568</b></u>	<u>111,821</u>
At the end of the year	<u>40,000</u>	<u>98,568</u>	<u>-</u>	<u><b>138,568</b></u>	<u>111,821</u>

BAPRAS awards an annual grant of £40,000 to BFIRST which helps train surgeons working in poor countries to enable them to undertake reconstructive plastic surgery. Other grants, bursaries, awards and prizes have been made to individuals and all in furtherance of the charity's charitable objects.

5b Grant making (prior year)

	Grants to institutions £	Grants to individuals £	Support costs £	2021 £	2020 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
Grants, bursaries, awards and prizes	-	30,159	-	<b>30,159</b>	36,139
Research grants	-	41,662	-	<b>41,662</b>	29,122
	<u>40,000</u>	<u>71,821</u>	<u>-</u>	<u><b>111,821</b></u>	<u>105,261</u>
At the end of the year	<u>40,000</u>	<u>71,821</u>	<u>-</u>	<u><b>111,821</b></u>	<u>105,261</u>

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	54	72
Auditor's remuneration (excluding VAT):		
Audit	11,000	10,300
Other services provided	4,500	-
	<u><b>15,554</b></u>	<u>10,372</u>

Notes to the financial statements

For the year ended 30 September 2022

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	405,699	344,157
Social security costs	38,597	31,398
Other pension costs	62,327	46,955
Healthcare provision	6,193	3,575
Temporary staff costs	–	16,865
Recruitment and other staff costs	11,543	361
	<u>524,359</u>	<u>443,311</u>

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits (including medical insurance, pension contributions and employer's national insurance) of the key management personnel were £369,797 (2021: £247,359).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). With exception of the payments disclosed in note 9, no charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £5,054 (2021: £3,261) incurred by 11 (2021: 6) members relating to attendance at meetings.

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 12 (2021: 12).

**9 Related party transactions**

Joe O'Donoghue is a Trustee of BAPRAS and also works in the capacity of JPRAS Editor. He is remunerated for his work on an annual basis. For 2022 his remuneration was £10,248 (2021: £10,248). There are no outstanding balances with related parties at the reporting date, and no provisions for doubtful debts.

R Waters is also trustee of BFIRST. In the year BAPRAS gave a grant of £40,000 (2021:£40,000) to BFIRST.

**10 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 30 September 2022

11 Tangible fixed assets

<b>Cost</b>	Presidential badge and chain £	<b>Total £</b>
At the start of the year	7,905	<b>7,905</b>
At the end of the year	7,905	<b>7,905</b>
<b>Depreciation</b>		
At the start of the year	7,690	<b>7,690</b>
Charge for the year	54	<b>54</b>
At the end of the year	7,744	<b>7,744</b>
<b>Net book value</b>		
<b>At the end of the year</b>	161	<b>161</b>
At the start of the year	215	215

All of the above assets are used for charitable purposes.

12 Listed investments

	2022 £	2021 £
Fair value at the start of the year	2,290,965	2,000,365
Additions at cost	1,412,592	81,436
Disposal proceeds	(918,029)	(5,042)
Net gain / (loss) on change in fair value	(174,658)	214,206
Fair value at the end of the year	<b>2,610,870</b>	2,290,965

Investments comprise:

	2022 £	2021 £
UK Common investment funds	2,610,870	2,290,965
	<b>2,610,870</b>	2,290,965

13 Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	57,605	7,791
Other debtors	5,762	4,883
Prepayments and accrued income	111,644	87,201
	<b>175,011</b>	99,876

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	46,726	104,870
Taxation and social security	22,437	16,362
Other creditors	1,658	1,658
Accruals	31,395	31,036
Deferred income (note 15)	210,316	149,867
	<b>312,532</b>	<b>303,794</b>

15 Deferred income

Deferred income comprises income received in advance of events and royalty income that relates to the next reporting period.

	2022 £	2021 £
Balance at the beginning of the year	149,867	185,247
Amount released to income in the year	(95,867)	(107,247)
Amount deferred in the year	156,316	71,867
	<b>210,316</b>	<b>149,867</b>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	161	-	-	161
Investments	2,150,179	-	460,691	2,610,870
Net current assets	254,180	-	-	254,180
<b>Net assets at 30 September 2022</b>	<b>2,404,520</b>	<b>-</b>	<b>460,691</b>	<b>2,865,211</b>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	215	-	-	215
Investments	2,290,965	-	-	2,290,965
Net current assets	189,734	-	448,978	638,712
<b>Net assets at 30 September 2021</b>	<b>2,480,913</b>	<b>-</b>	<b>448,978</b>	<b>2,929,892</b>

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2022

17a Movements in funds (current year)

	At 1 October 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2022 £
<b>Endowment funds:</b>					
Carpue/Keegan Fellowship Fund	448,978	11,713	-	-	460,691
<b>Restricted funds:</b>					
e-Learning Fund	-	5,000	(5,935)	935	-
Carpue/Keegan bursary	-	6,115	(6,115)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>11,115</b>	<b>(12,050)</b>	<b>935</b>	<b>-</b>
<b>Unrestricted funds:</b>					
General fund	2,480,914	1,161,304	(1,236,763)	(935)	<b>2,404,520</b>
<b>Total unrestricted funds</b>	<b>2,480,914</b>	<b>1,161,304</b>	<b>(1,236,763)</b>	<b>(935)</b>	<b>2,404,520</b>
<b>Total funds</b>	<b>2,929,892</b>	<b>1,184,132</b>	<b>(1,248,813)</b>	<b>-</b>	<b>2,865,211</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 1 October 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2021 £
<b>Endowment funds:</b>					
Carpue/Keegan endowment fund	-	448,978	-	-	448,978
<b>Restricted funds:</b>					
e-Learning Fund	-	5,000	(6,805)	1,805	-
<b>Total restricted funds</b>	<b>-</b>	<b>5,000</b>	<b>(6,805)</b>	<b>1,805</b>	<b>-</b>
<b>Unrestricted funds:</b>					
General Fund	2,167,896	1,095,704	(780,881)	(1,805)	<b>2,480,914</b>
<b>Total unrestricted funds</b>	<b>2,167,896</b>	<b>1,095,704</b>	<b>(780,881)</b>	<b>(1,805)</b>	<b>2,480,914</b>
<b>Total funds</b>	<b>2,167,896</b>	<b>1,549,682</b>	<b>(787,686)</b>	<b>-</b>	<b>2,929,892</b>

**Purposes of restricted funds**

The e-Learning Fund was set up in 2008/2009 following the receipt of funding from the Department of Health to cover the costs incurred by the Charity in working in partnership with the Department of Health on its e-Learning for Healthcare programme. For 2022, the Charity funded £935 (2021: £1,805) of this expenditure itself by a transfer from the General Fund.

The Endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2022. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

## 18 Pension Commitments

### General description of the pension scheme

The Charity is a participating employer in the Superannuation Arrangements of the University of London ("SAUL"), which is a centralised, funded, defined benefit scheme within the United Kingdom and is contracted-out of the Second State Pension (prior to April 2016). SAUL is an independently-managed pension scheme for the non-academic staff of over 50 colleges and institutions with links to higher education.

Pension benefits accrued within SAUL currently build up on a Career Average Revalued Earnings ("CARE") basis. Following a consultation with Members, the SAUL Final Salary Section closed from the 31 March 2016 and all Members now build up benefits on a CARE basis.

The Charity is not expected to be liable to SAUL for any other current participating employer's obligations under the Rules of SAUL, but in the event of an insolvency of any participating employer within SAUL, an amount of any pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation.

### Funding policy

SAUL's statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred in paying SAUL's benefits as they fall due (the "Technical Provisions"). SAUL adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments, which arise from Members' accrued pension rights, to be met.

The Technical Provisions assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. However, the funding method and assumptions do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future.

A formal actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2020. Informal reviews of SAUL's position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out between formal valuations.

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. On 31 March 2020, 94% of funds needed to pay the pensions were already built up in SAUL. This is partly because the pandemic had a short term negative effect on SAUL's investments at that date. This grew to 109% at 30 April 2021.

The cost of future benefits being built up is 35% of Members' salaries compared to a combined contribution from Members and Employers of 22%. This means the shortfall, known as a 'contribution strain' has increased to 13%. Some decisions have been made to make sure SAUL is sustainable for the future. Three changes are to be made to SAUL, one of which was an increase in Employers' contributions to 19% from April 2022 and then to 21% from January 2023.

## 19 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2022	2021
	£	£
Less than one year	33,020	33,020
One to five years	88,053	121,073
	<u>121,073</u>	<u>154,093</u>

## 20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

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# Accounts

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Company number: 02657454

Charity number: 1005353

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

Report and financial statements

For the year ended 30 September 2021

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

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### For the year ended 30 September 2021

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# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

For the year ended 30 September 2021

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**Company number** 02657454  
**Country of incorporation** United Kingdom

**Charity number** 1005353  
**Country of registration** England & Wales

**Registered office and operational address** Secretariat offices of The Royal College of Surgeons of England  
35–43 Lincoln's Inn Fields  
London  
WC2A 3PE

**Trustees** Trustees who are also directors under company law, who served during the year were as follows:

For period from 1 October 2020–31 December 2020

M Henley	President
R Waters	Deputy President
S Eccles	Honorary Secretary and Company Secretary
S Wood	Honorary Treasurer
R Agarwal	
K Allison	
R Cole	
M Dalal	
A L Dancey	
P J Drew	
M Fawzy	
D J Gordon	
J Haeney	
S Hettiaratchy	
W L Lam	
J O'Donoghue	
A Pandya	
J S Sinclair	
S K Veeramani	

For period from 1 January 2021–30 September 2021

R Waters	President
M Henley	Deputy President
U Khan	Honorary Secretary and Company Secretary
S Wood	Honorary Treasurer
R Agarwal	
K Allison	
A Brown	
M Dalal	

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

### For the year ended 30 September 2021

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P Drew  
J Haeney  
S P Hettiaratchy  
P Kalu  
W L Lam  
D Mackenzie  
M Moses  
J O'Donoghue  
A Pandya  
S Singh  
S K Veeramani

The Trustees of the Charity are assisted and advised by the following individuals, who are invited to Council, but in that capacity, are neither trustees of the charity nor directors of the company:

#### For period from 1 October 2020–31 December 2020

J Atherton	Patient Liaison Representative
D Boyce	Chair, Education Committee
T E E Goodacre	BAPRAS Representative on RCS England Council
M O'Brien	President, BAAPS
C Hill	Chair, Communications Committee
A Hart	JPRAS Editor
A Jain	Chair, Research Committee
M Raqbir	Chair, SAC in Plastic Surgery
B Kneafsey	President, Irish Association of Plastic Surgeons
A Hazari	Chairman, Intercollegiate Board in Plastic
B Baker	President, PLASTA
S Hendrickson	Deputy President, PLASTA

#### For period from 1 January 2021–30 September 2021

J Atherton	Patient Liaison Representative
D Boyce	Chair, Education Committee (to 30 June)
A Fitzgerald	Chair, Education Committee (from 1 July)
S J Eccles	Chair, Professional Standards Committee
M Fawzy	Communications Officer
A M Fitzgerald	Chair, Education Committee
T E E Goodacre	BAPRAS Representative on RCS England Council
A M Hart	JPRAS Editor
A Hazari	Chair, Intercollegiate Board in Plastic Surgery
A Jain	Chair, Research Committee
B Kneafsey	President, IAPS
M O'Brien	President, BAAPS
M Raqbir	Chair, SAC in Plastic Surgery
D Reissis	President, PLASTA
V P Sharma	Deputy President, PLASTA

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

For the year ended 30 September 2021

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### Key management personnel

G Adlington	Head of Operations
B Olusina	Head of Finance
C Voisin	Events Manager
E Andrade	Events Manager
J Richards	Finance Coordinator
E Ashinze	Assistant Accountant
M Burrows	Membership Manager
L Gavin	Collections Coordinator (from January 2021)
M Revenco	Communications Coordinator (from June 2021)
A Evans	Events and Education Administrator (from October 2021)

### Bankers

National Westminster Bank PLC  
PO Box 2021  
10 Marylebone High Street  
LONDON  
W1A 1FH

CCLA Investment Management Limited  
80 Cheapside  
LONDON  
EC2Y 6DZ

Lloyds TSB Bank PLC  
Southampton Row Branch  
Victoria House  
Southampton Row  
LONDON  
WC2B 5HR

### Solicitors

Radcliffes Le Brasseur  
5 Great College Street  
LONDON  
SW1P 3SJ

### Auditor

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Executive Summary

### For the year ended 30 September 2021

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The Trustees of the Charity are the elected Officers and members of the Council of The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS).

The Trustees are assisted by invited advisors, who are neither trustees of the charity nor directors of the company.

The Charity is supported by a secretariat of 10 part and full-time employed staff. The Association was founded in 1946 and incorporated on 21 October 1991.

The work of the Association is carried out by numerous committees, which report regularly to the Council. The Council meets 4 times per year.

The charitable aims of the Association are to relieve sickness and to promote and protect public health by the promotion and development of plastic surgery and to advance education in the field of plastic surgery.

The Association is one of 10 surgical specialty associations and it is a statutory body charged with directing training and education in plastic surgery.

The Association is therefore represented on a number of bodies, including the BMA, FSSA, The Scar Free Foundation, the Intercollegiate Board and JCST, NICE, ABS, The Royal College of Surgeons Council, IPRAS, ESPRAS, EBOPRAS and so on.

The Journal, JPRAS, is owned by the Association and Professor A Hart is the editor.

Financially, the Association is in good health with 'total funds' of £2,929,892 The Trustees are consulting to determine how best the 'free reserves' should be used in line with the charitable aims of the Association (see 'future strategies' below).

Key areas of development for the Association in 2020/2021 have been:

- Research and education grants were awarded to the sum of £71,821
- Hosted one scientific meeting, two online advanced educational courses, a series of webinars for medical students, a series of webinars around the COVID pandemic for consultant members, commenced hosting of a series of webinars for specialist trainees.
- Continued to fund a workforce planning project to determine NHS requirements for consultant plastic surgeons in the future.
- Worked collaboratively with other professional bodies on the review to regulate aesthetic surgery training and practice in order to better protect the public.
- The UK National Flap Registry continued successfully and work on a supplementary registry for Mohs surgery was commenced

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Executive Summary

For the year ended 30 September 2021

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Future activities for the Association include:

- Growth of membership body, particularly from those consultants currently working in the NHS.
- Developing high quality research initiatives with the Association's partners, including The Scar Free Foundation.
- Reinvigoration of the BAPRAS remote e-learning platform known as e-LPRAS.
- Development of a mentoring programme for consultant members.

### COVID Impact

The continuing COVID pandemic did impact the Association's educational activities during 2020–2021, with a limited number of events taking place in 'in person' format, and much lower numbers of delegates attending the in person events that were organised. Much of the Association's business was moved to an online format, and infrastructure put in place to allow work to continue outside of an office setting. Opportunity was taken to evaluate the long-held event portfolio, and to introduce online events, as well as to ensure recording of live events, to build a library of video content. Grants and bursaries were awarded as usual, though it was appreciated that those who were awarded bursaries may take longer than usual to complete research projects and fellowship visits.

This executive summary was approved by the Trustees on 2 March 2022, and was signed for and on behalf of the board by

R Waters  
President

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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The Trustees present their report and the audited financial statements for the year ended 30 September 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## Charitable Objectives

The charitable objectives for which the Charity is established are as follows:

- To relieve sickness and to protect and preserve public health by the promotion and development of plastic surgery; and
- To advance education in the field of plastic surgery.

In interpreting its charitable objectives, BAPRAS has formulated the following strategic statement:

### Mission Statement

To promote the best evidence-based practice in plastic, reconstructive and aesthetic surgery in order to achieve the highest standard of patient care through professional support in education, research and the development of knowledge.

## Charitable Activities

In pursuance of its charitable objectives, and in order to achieve the overall aims and goals of its mission statement, the Association's principal activity is the dissemination of information as it relates to the specialty.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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Each year, this activity is undertaken in a number of ways by BAPRAS:

- Leading and guiding professional practice and being responsive to the needs of constituent members of the Association;
- Forming a governing body to formulate and implement policy and manage the affairs of the Association;
- Defining professional competency in terms of knowledge and skills;
- Promoting under-graduate, post-graduate education and continuing professional development;
- Advancing the science of plastic surgery by stimulating and supporting research and disseminating knowledge at meetings and events and through the Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS); and
- Being responsive to the needs and aspirations of patients and their representatives.

The membership of the Association comprises plastic surgeons, plastic surgeons in training and those aspiring to undertake a career in plastic surgery, allied health professionals working in plastic surgery-related roles plus a small number of surgeons and scientists from allied disciplines. As part of the membership subscription, Full, Honorary, Senior Trainee and Junior members receive access to JPRAS as well as receiving details of current events, plastic surgery conferences, and information on recent and relevant plastic surgery issues.

The Association itself subscribes to the European Board of Plastic, Reconstructive and Aesthetic Surgery (EBOPRAS) and the European Society of Plastic, Reconstructive and Aesthetic Surgery (ESPRAS).

BAPRAS organises one scientific meeting annually. These meetings are run to disseminate new medical information and research to members, and include lectures and discussion forum sessions. These meetings play an important part in the training of plastic surgeons and continuing medical education of consultants. Medical practitioners submit papers to the Programme Committee for review and acceptance. The accepted papers form an integral part of the meeting programmes.

The Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and published by Elsevier Science. The Editor is supported by the Committee of Management for the Journal of Plastic, Reconstructive and Aesthetic Surgery representing the Association and an Editorial Board with an International Faculty. The entire back archive of JPRAS (formerly BJPS) can be viewed online.

The Association organises an Advanced Educational Programme in Plastic Surgery consisting of eight two to three day courses over a four-year period. The programme is aimed at trainees in plastic surgery, particularly those in the advanced levels of their training. The programme is also of value to trainees and specialists in interface specialties and provides valuable updates for continuing medical education. In addition, the committee has also created a two-year webinar series for specialist trainees at all levels, aimed at giving full teaching over the entire FRCS(Plast) curriculum. This series has been created in collaboration with PLASTA and the SAC.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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A regular one-day course for medical students is run to provide an opportunity to undergraduates interested in seeking information about a career in plastic surgery.

BAPRAS provides funding of £15,000 to PLASTA (the Plastic Surgery Trainees Association) and £40,000 to BFIRST (the British Foundation for International Reconstructive Surgery and Training) to assist in the education of doctors in training, and doctors from low and middle income countries respectively.

## Indicators, Milestones & Benchmarks

The Trustees monitor a range of measures by which to try to determine the success of the Charity in meeting its objectives. These measures include:

- Level of membership as a percentage of total relevant consultants and the trend over time (increasing or decreasing);
- Attendance at the annual Scientific Meetings;
- Feedback from delegates attending the Scientific Meetings, the uptake on new initiatives to encourage attendance, and feedback on individual sessions, papers, and lectures at the Scientific Meetings;
- Circulation and readership of JPRAS;
- Levels of submission of papers for the Scientific Meetings and for publication in JPRAS;
- Requests for publications including abstracts and papers;
- Throughput of delegates attending the Advanced Educational Courses in Plastic Surgery;
- Number of visits to the Association's website and feedback from visitors;
- Number of medical students attending National Study days, giving introductions to the discipline of plastic surgery; and
- Risk assessment of possible future developments within the specialty.

## Public Benefit

The Trustees have taken The Charity Commission's general guidance on public benefit (contained within their guidance publication "Charities and Public Benefit") into consideration in preparing their statements on public benefit contained within this trustees' annual report.

### Benefits & Beneficiaries

In accordance with its charitable objectives, the Association strives to improve patient care and to improve the quality of medical and surgical care for the benefit of patients within the specialty of plastic, reconstructive and aesthetic surgery. The Charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through continuing dissemination of information in relation to the specialty by the Association.

### Trustees' Assessment of Public Benefit

The main charitable aims of the Association are to provide education and research for the ultimate betterment of patients. This is achieved by the Association's organisation of regular Scientific

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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Meetings and also the provision of advanced educational courses on various subjects related to plastic surgery. Charitable funds are used to support research in the specialty.

In addition, the Association offers advice to the GMC via the Royal Colleges of Surgeons with regard to revalidation and reaccreditation of plastic surgeons.

The Association also furthers education via a collaborative project, the remote e-learning platform, e-LPRAS, to provide education via the internet.

## Grant Making Policy

The Education and Research Committees exists to further the education, training and research agenda of BAPRAS. In doing so, the committees review applications for the Association's range of existing bursaries, prizes, grants and fellowships, and develops new awards as a need becomes apparent. The range of BAPRAS bursaries are advertised on the Association's website, on social media and via relevant stakeholder groups. Applications can be made by completion of an online form. The relevant Committee makes recommendations to the Council on the awarding of bursaries.

## Relationships with Connected Parties

BAPRAS set up a charity called BFIRST, which is managed within the Secretariat. The charity is a separate entity and is not controlled by BAPRAS, though a close relationship is maintained and administrative support is provided. The President of BAPRAS is a Trustee of BFIRST.

The Association is a founder member of The Scar Free Foundation and continues to be represented on the Research Council of that organisation. The Association has established some jointly funded research fellowships in areas of mutual interest.

BAPRAS also awards funding for fellowships for aesthetic surgeons in collaboration with BAAPS (the British Association of Aesthetic Surgeons). These fellowships are equally funded by the two organisations.

## Representation on Other Bodies

In pursuing its charitable objectives, the Association has representation on other external bodies, such as the Council of the Royal College of Surgeons of England and Forum and receives reports from them. In particular, BAPRAS was represented by the following individuals:

Armed Forces	J Baden
Federation of Surgical Specialty Associations/The Surgical Forum	R Waters
Scar Free Foundation Research Council	B Dheansa
	H Giele
	A Reid
BAAPS Council	M Henley

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

For the year ended 30 September 2021

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BFIRST	R Waters
Intercollegiate Board in Plastic Surgery	A Hazari
	B Dheansa
	S Wood
National Institute for Clinical health and Excellence	S K Veeramani
Royal College of Surgeons of Edinburgh Surgical Specialty Group	J Scott
Royal College of Surgeons of England Council	T E E Goodacre
JCST Oncoplastic Breast Surgery TIG	K Allison
JCST Cleft TIG	M Swan
JCST Head and Neck Surgical Oncology TIG	J Pollock
JCST Mohs Surgery TIG	C Defty
ABS Clinical Practice and Standards Committee	R Waters
ABS Aesthetic Committee	S Wilson
RCS England Research Council	A Jain
PRASEAG	J O'Donoghue
	R Waters
	N Mercer
	K Allison
SAC – Plastic Surgery	V Rose
	D Boyce
RCS Invited Review Mechanism	S J Eccles
RCS Cancer Service Committee	S Wood
RCS Children's Surgical Forum	S J Eccles
EBOPRAS	T Goodacre
	A Pandya
ICOPLAST	M Henley
UEMS	T E E Goodacre

## Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on raising awareness of the breadth of plastic surgery and promoting innovation in teaching, learning and research, ultimately with an aim to improving patient safety and are undertaken to further BAPRAS's charitable purposes for the public benefit.

### Activities & Events

In 2020/2021, with continuing disruption to the scheduled events programme during the COVID pandemic, much of BAPRAS' education content moved online. Two Advanced Education Programme courses took place as webinars, enabling remote participation. While it was not possible to hold the Winter 2020 scientific meeting as a live event, this was shifted to June 2021, with the entire event taking place in an 'in person' setting, with modifications for COVID, such as remote presentation from overseas speakers and reduced capacity within the venue. In addition,

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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free papers accepted for the 2020 meeting were presented via a series of webinars, with the top papers being given space in the in-person meeting in the following June.

#### Membership

The membership of the Association at 30 September 2021 totalled 1,390 (30 September 2020: 1,363). Member numbers per category are as follows:

Membership Category	2021	2020
Full	548	524
Trainee	272	257
Junior	126	126
Student & Foundation	120	144
Associate	29	28
Affiliate	5	4
Interspecialty	15	14
Overseas	76	74
Honorary	84	85
Senior	115	107

The Association aim to encourage those Consultants not currently Full Members to take up membership. This is undertaken using communication from the Secretariat to those Trainee Members coming to the end of their specialist training, and utilising knowledge from regional Council Members to identify outliers in the individual regions. Trainees Members are granted free membership for one year upon joining.

#### Scientific Meetings

The Winter Scientific Meeting 2020 was not held in Manchester in December as planned, owing to restrictions because of the COVID pandemic. Instead, a revised version of this meeting was held in Nottingham in June 2021. In recognition of the fact that the event was to be held at the conclusion of the national lockdown, the event was titled 'BAPRAS Unlocked'. The event was attended by 168 (2019: 239) participants. Free papers were contained in a series of webinars, with the top papers being presented at the 'in person' meeting. A total of 93 papers (2019: 70) papers were presented, and 84 (2019: 42) posters at the webinars. The top six free papers were presented also at 'BAPRAS Unlocked'. The in-person meeting was supported and attended by 20 (2019: 8) exhibitors.

#### Advanced Educational Course Series

Courses on burns and breast surgery were arranged in this financial year, though these were arranged as online courses, rather than in-person. The burns course was attended by 112 delegates (the equivalent course in the previous series attracted 132 delegates). The breast surgery course was attended by 172 (the equivalent course in the previous series attracted 193 delegates)

## Trustees' annual report

For the year ended 30 September 2021

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### Undergraduate Study Day

With national lockdowns commencing shortly after the last undergraduate study day and continuing through 2020 and 2021 (held in February 2020 in Birmingham), an equivalent event was not held in the 2020/2021 financial year. It is anticipated that this event will return again in February 2022.

### National Teaching Programme

A series of fortnightly national teaching webinars was launched in June 2021, due to run until early 2023. The series will cover the full breadth of the plastic surgery curriculum, and will be delivered to all UK trainees free of charge. Trainees in low and middle income countries will have the opportunity to access resources and videos from the series free of charge, with a charge being levied on trainees from high and upper middle income countries. Around 100 delegates have attended each webinar.

### JPRAS

The Journal of Plastic Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and continues to be published in conjunction with Elsevier Science, and edited by Professor A Hart. The number of papers submitted to the Journal in 2020/2021 was 1,889 (2019/2020: 1,259). While the number of submissions increased substantially in this financial year, a comparable rejection rate to previous years was maintained. The Journal holds an Impact Factor of 2.74 (2.390 in 2019/2020). Full text usage continued to increase (943,097 users in 2020 compared to 847,581 in 2019/2020).

### eLPRAS

Over recent years BAPRAS has supported the development of an online e-learning programme to support both the curriculum for plastic surgery trainees and consultant revalidation. Development of the e-learning in plastic reconstructive and aesthetic surgery project (e-LPRAS) has been sponsored by BAPRAS and hosted by e-Learning for Healthcare (e-LfH), under the auspices of Health Education England (HEE). In September 2021, it was decided to re-align the management of the project, to bring control closer to BAPRAS, with oversight by the Education Committee. Work is ongoing to reinvigorate the project, using funding obtained from eIntegrity. The project has no finite end date, but will continue to be run by BAPRAS, in collaboration with a team of external instructional designers

### Communications

The communications team continued to deliver its strategic objectives throughout 2020/2021, running a 24-hour press desk and producing proactive media stories, which allow the scope and breadth of the specialty to be demonstrated and this involved working with a number of members across the UK. Media outreach work concentrated on disparity in breast reconstruction services around the country, changes to availability of Botox and fillers for under 18s and breast implant safety. Press outreach was supported via social media channels and the BAPRAS website. Additionally, public awareness campaigns on facial palsy, gender reassignment, breast augmentation, burn awareness and firework safety were launched on BAPRAS' social media channels.

## Trustees' annual report

For the year ended 30 September 2021

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### Special Interest and Advisory Groups

The rebranded Special Interest and Advisory Groups (SIAGs) were relaunched and continue to be reformed, in consultation with the whole membership, and with guidance from Council. The remit of these groups has been increased to become involved more heavily in areas of BAPRAS business including communications, guideline writing and education. A total of 604 members are members of at least one SIAG

### Impact of Activities & Events

The impact of activities and events is indicated by the following items:

**1** Level of membership of Plastic Surgery Consultants who are members of the Association:  
At 30 September 2021, 548 Consultants (2020: 524) were members of the Association, which is approximately 82% (2020: 76%) of Consultant Plastic Surgeons in substantive practice in the NHS.

**2** Attendance at Scientific Meetings:

There were 168 (2019: 239) attendees at the 2020 Winter Scientific Meeting. Owing to the COVID pandemic, this meeting was rescheduled and held in June 2021, which led to lower than average attendance. 93 papers and 84 posters were presented over a series of six webinars (2020: 70 papers and 42 posters presented). The webinars were attended by 240 delegates.

**3** Attendance at other meetings/courses:

A total of 284 people (2020: 116 people) attended the Advanced Educational Programme during 2020/2021. This is an increase in delegates compared to 2019/2020 when one of the two scheduled courses were cancelled owing to the COVID 19 pandemic.

### Public Benefit

- During the year 2020/2021 the following activities were undertaken for public benefit:  
Distribution of patient information guidelines on breast reconstruction, augmentation and reduction; and skin cancer
- Continued maintenance of the public-facing area of the BAPRAS website, which provides information on safety of surgery;
- The feedback from individual patients and patient groups with regard to plastic surgery and their involvement with the Association; and
- The Association continues to have lay representation on Council to ensure that the needs of the general public continue to be taken into consideration in Association business.

### Beneficiaries of our services

Activities this year have, in the first instance benefitted plastic surgery consultants, trainees and those interested in a career in plastic surgery, via our programme of events (both in person and online), journal (JPRAS), and e-learning project (eLPRAS).

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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During the year 2020/2021 the Trustees gathered the following evidence that demonstrates to their satisfaction that BAPRAS continues to benefit the public through its activities targeted to achieve its charitable objectives:

- The number of members and non-members attending the Scientific Meeting (as above)
- The number of attendees at the Advanced Educational Programme in Plastic Surgery, again as above;
- A total of £30,159 (2020: £36,139) was awarded in educational grants; and
- A total of £41,662 (2020: £29,122) was awarded to support research.

It was noted that educational and research opportunities triggering grant applications were reduced in 2020/21 due to the COVID pandemic and there was an underspend compared to previous years. It is not anticipated that this underspend would be continued in subsequent years.

## Financial review

### Financial Results of Activities and Events

During the year, the Association generated £1,549,682 (2020: £1,057,524) of income and spent of £1,001,892 (2020: £1,083,046) disseminating information as it relates to any and all of the fields that pertain to the Association's charitable objectives.

In particular, subscription income from members contributed £356,672 (2020: £343,852) and the Journal of Plastic, Reconstructive and Aesthetic Surgeons contributed a net amount of £337,173 (2020: a net amount of £306,497) towards the other operational costs of the Association. After an increase in the market value of the Association's investments during the year, at the balance sheet date, the Charity had a very healthy net assets level of £2,929,892 (2020: £2,167,896).

## Grant Making

The Education Committee was allocated a budget of £74,550 for 2020/2021. The Research Committee was allocated a budget of £45,000. BFIRST continues with the development of an overseas fellowship scheme and was awarded a budget of £40,000 for 2020/2021

Grants and donations actually awarded during 2020/2021, including commitments in respect of payments to be made in future years, were as follows:

	£
Travelling bursaries	9,117
Joint Scar Free Foundation/BAAPS/BAPRAS Fellowship	15,000
Student bursaries	5,150
European scholarship awards	0
Other awards and prizes	892
	<hr/>
	30,159

## Principal risks and uncertainties

### Risk and Corporate Governance Matters

The Trustees believe that BAPRAS does not need to expose itself to a high level of risk in order to achieve its present aims and goals. Therefore, a policy is followed to ensure that only risks that are, or can be mitigated to, medium risk level are accepted by the Trustees and the Association. This overall assessment of risk may change at a later date depending upon initiatives being considered at the time.

The Honorary Treasurer, Head of Operations and Head of Finance undertake the initial annual risk review, and then present the results for scrutiny by the Finance Committee and thereafter, by Council. Any significant changes in the Association's risk profile will be highlighted to the membership at the Annual General Meeting. Risks are reviewed annually.

The main areas of risk that have been identified are adverse publicity, inadequate management of employment issues, and loss of key staff. A public relations company is employed to increase public awareness of plastic surgery, and part of their role is to minimise the Association's potential exposure to adverse publicity. Professional human resources advice is obtained to ensure compliance with employment law and to advise upon best practice with regard to approaches to staff retention.

### Professional Indemnity Insurance

The Charity has taken out an indemnity insurance policy that provides professional indemnity cover for the Trustees of the Charity. The cover provided by the policy is £5 million for any one claim. The cost of this insurance policy to the Charity for the year was £9,661 (2020: £8,424).

## Reserves policy and going concern

At 30 September 2021, the Charity's 'total funds' amounted to £2.9m (30 September 2020: £2.1m).

The Trustees continue to determine a suitable target for the level of 'free reserves', and have set this at two years cost of total expenditure which is some £2.2m. This is in line with actual 'free reserves' for 2021 which is approximately £2.4m. Discussions amongst Trustees are ensuing around utilising a portion of the free reserves to support the organisation's charitable aims.

The areas of emphasis will continue to be education and research including the provision of information to the public. Education continues to be supported nationally and locally, and the medical student education programme is being enhanced. In the light of this aim, it is highly likely that a proportion of existing 'free reserves' will be held on a long-term basis to generate a regular income stream in perpetuity with the balance of 'free reserves' being spent in a systematic and controlled manner on appropriate projects.

## Investments Policy

The Trustees have wide ranging powers to invest the funds of the Association as they see fit, and in practice, they receive advice from the Association's investment managers on appropriate investments. The Association's investment portfolio continues to be managed by Cazenove Capital Management Limited, with an increase in cash holdings in view of the current economic changes.

The Trustees' investment strategy, and the instructions given to the Association's investment managers was to aim to increase the value to the investment portfolio until it achieved a valuation of £2 million. This has been achieved, however, following the COVID 19 Pandemic, Trustees have put a pause on drawing income from the investment portfolio until some stability is maintained. It is expected that conversations will be resumed in 2022. Thereafter, the Trustees will once again review the Association's planned future activities and funding requirements with a view to drawing income from the investment portfolio whilst maintaining the capital value in real terms.

Any short-term surplus cash funds are to still be held in high interest-bearing deposit accounts.

For the year ended 30 September 2021, the Charity's investments portfolio grew in value by 14.5% (2020: grew in value by 2.6%) and achieved an average income return of 2% (2020: 3.9%) and the Charity's unrestricted cash deposits achieved an average income return of 0.03% (2020: 0.4%).

## Fundraising

BAPRAS does not undertake any specific fundraising activities and funds itself via collection of membership fees, our Journal, and investment income.

## Plans for the Future

### Strategic Aims

1. Workforce, Activity, and Patient Related Outcome rolling knowledge base:

The Association continues to develop registries for the collection and analysis of high quality plastic surgical practice data, from which better patient care initiatives can be championed.

2. Professional standards development:

The Association continues to engage with Governmental and College-based initiatives to ensure the provision of a plastic surgical workforce of the highest standard. It will work to support members in maintaining the highest standard of practice, with guidance for registration and re-validation when required. The redevelopment of the Special Interests Groups to 'Special Interest and Advisory Groups' will assist with this objective, giving the groups a broader scope to support guideline and best practice setting. In this context, it is important to recognise that aesthetic surgical procedures fall firmly within the sphere of plastic surgical practice. It is important to note that not all non-surgical aesthetic/cosmetic activities can be managed by the Association, and the

## Trustees' annual report

### For the year ended 30 September 2021

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anticipated growth of such services and therapies around the fringe of mainstream surgical methods in the 21st Century is not seen as a strategic area for the Association to embrace.

#### 3. Support for plastic surgical education:

The Association will continue to support research Fellowships (in association with the Scar Free Foundation), travel and educational support, undergraduate and post graduate educational courses, journal development, e-learning initiatives, and the production of targeted material in specialist areas for surgical specialties and patient groups. BAPRAS continues to provide funding for PLASTA and BFIRST.

#### 4. High quality research initiative:

The Association operates a Research Committee to develop a strategy to further the initiation, encouragement, and promulgation of high quality research within plastic surgery.

#### 5. Development of the plastic surgical 'community':

The Association will develop activity to support the surgical community meeting for social and networking opportunities, as well as purely for education. Regional activities will be encouraged and supported, as well as development of strong means of accountability and feedback from elected regional representatives. A mentoring programme for consultant members will also be developed.

#### 6. Public perception of the specialty:

The Association recognises the continual need for high standards of practice and activity to be promoted in the public domain. The support of skilled public relations management will be required for both crisis management and also to guide best practice for interaction with media organisations more generally. The Association will regularly review the supply of such services to maximise output from what can be reasonably afforded in terms of public relations support, with the best interests of the widest element of the membership as possible.

### Other areas for development

In addition to all of the above, the Association will continue to address the process of running a fully representative and responsive organisation for a membership that includes diverse subspecialties and evolving areas of clinical practice. This will include:

- Periodic review of the functions of the Association with reference to how it can support its individual members;
- Maintaining financial stability, which includes assessment of financial risks and review of an investment strategy;
- Advancing the cause of British plastic surgery locally, regionally, nationally and internationally;
- Bringing disparate associated groups under one roof or organisation;
- Improving training and assessment, and developing new methods of training;
- Developing the plastic surgery service in terms of specialisation, but also encouraging new ideas, new technologies and new methods of practice;
- Improving relationships with other associated specialties;

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2021

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- Continuing to explore and expand the establishment of an educational foundation; and
- Providing guidance at local, regional and national level about the specialty.

## Future Activities and Events

During 2022/2023, BAPRAS will be undertaking the following projects:

- The continuation of the fourth series of Advanced Educational Courses, and planning for series 5 at a new venue, with a cadaveric element to be made available to selected participants
- Reinvigoration of the annual scientific meeting, with input from all sectors of the membership, to be held in November 2022.
- A third Celtic Meeting, specifically for surgeons in Scotland
- The continuation of the National Training Programme for surgeons in specialist training
- The reinvigoration of the eLPRAS project, with development of new content and opportunity being taken to refresh what is there.
- The launch of a mentoring programme for plastic surgery consultants.
- Ongoing support of BFIRST both financially and with administrative support, to ensure their work in furthering the development of the overseas fellowships can continue
- Ongoing financial and administrative support for PLASTA to ensure their work in supporting specialist trainees, foundation and core doctors, and undergraduates with an interest in plastic surgery can continue.
- The Plastic Surgery Workforce Survey will be conducted for the twelfth year, thus establishing the current demographics of the UK plastic surgery specialty;

## Impact of Activities & Events

The Trustees will principally assess the success of the above activities and events by evaluating the number of delegates attending the meetings and courses, the number of papers submitted and the feedback from meeting and course questionnaires.

As of 30 September 2021 there were 1,390 members of the Association. The Trustees would like to see this figure maintained or exceeded in the future. Active Consultant Plastic Surgeons in the UK, who are not members or who have left membership, continue to be consulted to learn from their experience a member's requirements from a professional supporting association.

As we move towards a new format for an annual scientific meeting, numbers should not fall below recent average levels. The number of papers and posters presented at the Scientific Meetings should not fall below recent average levels.

The Trustees are aware that the number of delegates attending the Educational Programme courses will fluctuate depending, in particular, on the specific topic being covered. Each series is made up of eight meetings held over 4 years, and the Trustees' target is that in financial terms each series should at least break even. Series five will commence in October 2022.

## Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 21 October 1991 and registered as a charity on 28 October 1991.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

## Status and History

BAPRAS is a registered charity, and a company limited by guarantee, not having share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the Association in the event of the Association being wound-up during the period of membership, or within one year thereafter.

The Association was founded in 1946 as the British Association of Plastic Surgeons with the aim of relieving sickness and protecting and preserving public health by the promotion and development of plastic surgery. The Association was incorporated on 21 October 1991, became a registered charity on 28 October 1991, and changed its name to The British Association of Plastic, Reconstructive and Aesthetic Surgeons on 11 July 2006.

BAPRAS is governed by its rules and regulations, as set down in the company's Memorandum and Articles of Association, which were originally adopted on 21 October 1991, and were then updated on 2 December 1998 and 11 July 2006.

## Organisational Structure

The overall strategic direction of the Charity is determined by the Trustees, who are assisted and advised by invited members of the Council of the Association, and by the non-trustee members of the various BAPRAS Committees. The Committees of the Association are used to focus discussion on issues pertaining to their particular roles and titles, and these Committees then report and submit recommendations to the Council. The Council comprises the President, the Deputy President, the Honorary Secretary, the Honorary Treasurer, plus fifteen elected full members serving for a three-year period.

The day-to-day management of the Association has been delegated by the Trustees to a team of staff, that are based in the Association's Secretariat offices, and who are led by the Head of Operations.

## Policy for remunerating senior staff and key management personnel

The pay of the senior staff, including key management personnel, is set by the Trustees following a reviewed by and upon the advice of an external human resources company (Persona People

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

For the year ended 30 September 2021

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Management Ltd) which derives its recommendations from external benchmarks. The benchmarks used check pay levels of similar staff in similar posts with those of similar sized entities and, in particular, similar charities.

### Committees

The Association operates the following Committees. The President, Deputy President, Honorary Secretary and Honorary Treasurer are ex-officio members of all Committees, and the following other Trustees have also served on the Committees during the year under review:

#### Finance

J A Haeney  
K P Allison

#### Committee of Management for the Journal of Plastic, Reconstructive and Aesthetic Surgery

S Singh

#### Education

S K Veeramami  
P Drew

#### Research

M Moses  
J O'Donoghue

#### Professional Standards

A Pandya  
M Dalal

#### Communications

S Hettiaratchy  
A Brown

#### Microsurgery

P Kalu

#### Scientific Meeting

No additional Trustee members

## Appointment of trustees

The Trustees of the Charity are the officers and elected members of the Council of the Association.

### Recruitment

The Full Members of BAPRAS are given due notice of the forthcoming vacancies on the Council and for office holders and are invited to nominate suitable candidates. Each nomination is proposed and seconded, and each nominee provides written consent and a synopsis of why they wish to become a Council member. Only Full Members are eligible to be appointed as office holders and Council members.

### Appointment and Election

Under the terms of the current Memorandum and Articles of Association, the members of the Council are elected at the Annual General Meeting. Full Members are therefore invited to vote for the number of nominees required to fill the vacancies on Council within their regions. The President will hold post for two years and remains on Council for one further year as the Deputy President. The Honorary Secretary and the Honorary Treasurer will serve an initial term of three years and can be elected for a further term. Any such office holder who has held office for two continuous terms shall not be eligible for re-election to that office.

### Trustee induction and training

All new Trustees are provided with an induction manual containing Officers and Council member job descriptions, Committee terms of reference, Association policy statements, a copy of the current BAPRAS governing document, the latest charity risk assessment, the calendar of activities, and copies of relevant up-to-date Charity Commission guidance.

In line with recommended best practice, the process for recruitment, appointment, election, induction and training of Officers and elected members of Council is periodically reviewed and updated as may be necessary. The Trustees seek professional advice particularly in relation to training and governance matters, as and when it is deemed appropriate to do so.

### Statement of responsibilities of the trustees

The trustees (who are also directors of The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

## The British Association of Plastic Reconstructive and Aesthetic Surgeons

### Trustees' annual report

#### For the year ended 30 September 2021

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- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

## Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 2 March 2022 and signed on their behalf by

R Waters  
President

## Independent auditor's report

To the members of

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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### Opinion

We have audited the financial statements of The British Association of Plastic Reconstructive and Aesthetic Surgeons (the 'charitable company') for the year ended 30 September 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

## Independent auditor's report

To the members of

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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### Other Information

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

## Independent auditor's report

### To the members of

#### **The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

## Independent auditor's report

### To the members of

#### The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

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- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

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

Joanna Pittman (Senior statutory auditor)

11 March 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

**Statement of financial activities** (incorporating an income and expenditure account)

**For the year ended 30 September 2021**

	Note	Unrestricted £	Restricted £	Endowment £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Income from:</b>								
Donations and legacies	2	-	-	448,978	<b>448,978</b>	-	-	-
Charitable activities								
Disseminating information on the speciality	2	1,111,663	5,000	-	<b>1,116,663</b>	973,728	3,750	977,478
Investments	3	81,678	-	-	<b>81,678</b>	80,046	-	80,046
<b>Total income</b>		<b>1,193,341</b>	<b>5,000</b>	<b>448,978</b>	<b>1,647,319</b>	<b>1,053,774</b>	<b>3,750</b>	<b>1,057,524</b>
<b>Expenditure on:</b>								
Charitable activities								
Disseminating information on the speciality	4	1,092,724	6,805	-	<b>1,099,529</b>	1,077,254	5,792	1,083,046
<b>Total expenditure</b>		<b>1,092,724</b>	<b>6,805</b>	<b>-</b>	<b>1,099,529</b>	<b>1,077,254</b>	<b>5,792</b>	<b>1,083,046</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		100,616	(1,805)	448,978	<b>547,790</b>	(23,480)	(2,042)	(25,522)
Net gains / (losses) on investments		214,206	-	-	<b>214,206</b>	(22,961)	-	(22,961)
<b>Net income / (expenditure) for the year</b>	5	<b>314,822</b>	<b>(1,805)</b>	<b>448,978</b>	<b>761,996</b>	(46,441)	(2,042)	(48,483)
Transfers between funds		(1,805)	1,805	-	-	(2,042)	2,042	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		313,017	-	448,978	<b>761,996</b>	(48,483)	-	(48,483)
<b>Net movement in funds</b>		<b>313,017</b>	<b>-</b>	<b>448,978</b>	<b>761,996</b>	(48,483)	-	(48,483)
<b>Reconciliation of funds:</b>								
Total funds brought forward		2,167,896	-	-	<b>2,167,896</b>	2,216,379	-	2,216,379
<b>Total funds carried forward</b>		<b>2,480,914</b>	<b>-</b>	<b>448,978</b>	<b>2,929,892</b>	<b>2,167,896</b>	<b>-</b>	<b>2,167,896</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the financial statements.

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Balance sheet

Company no. 02657454

As at 30 September 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets:</b>					
Tangible assets	11		215		286
Investments	12		<b>2,290,965</b>		2,000,365
			<b>2,291,180</b>		2,000,651
<b>Current assets:</b>					
Debtors	13	99,876		99,046	
Short term deposits		-		154,206	
Cash at bank and in hand		842,627		222,738	
		<b>942,502</b>		475,990	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	(303,794)		(308,745)	
<b>Net current assets</b>			<b>638,708</b>		167,245
<b>Total net assets</b>			<b>2,929,892</b>		2,167,896
<b>The funds of the charity:</b>					
Restricted income funds	17		-		-
Endowment funds			448,978		
Unrestricted income funds:					
General fund		2,480,914		2,167,896	
Total unrestricted funds			<b>2,480,914</b>		2,167,896
<b>Total charity funds</b>			<b>2,929,892</b>		2,167,896

Approved by the trustees on 2 March 2022 and signed on their behalf by

R Waters  
President

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of cash flows

For the year ended 30 September 2021

	2021		2020	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	761,996		(48,483)	
Depreciation charges	72		96	
(Gains)/losses on investments	(214,206)		22,961	
Dividends, interest and rent from investments	(81,678)		(80,046)	
(Increase)/decrease in debtors	(831)		122,458	
Increase/(decrease) in creditors	(4,951)		39,533	
<b>Net cash provided by / (used in) operating activities</b>	<b>460,402</b>		<b>56,519</b>	
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	81,678		80,046	
Proceeds from sale of investments	5,042		4,606	
Purchase of investments	(81,436)		(78,537)	
Movement in short term deposit	154,206		(1,065)	
<b>Net cash provided by / (used in) investing activities</b>	<b>159,490</b>		<b>5,050</b>	
<b>Change in cash and cash equivalents in the year</b>	<b>619,892</b>		<b>61,569</b>	
Cash and cash equivalents at the beginning of the year	222,738		161,169	
<b>Cash and cash equivalents at the end of the year</b>	<b>842,627</b>		<b>222,738</b>	

Notes to the financial statements

For the year ended 30 September 2021

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**1 Accounting policies**

**a) Statutory information**

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is the Secretariat offices of the Association at The Royal College of Surgeons of England, 38–43 Lincoln's Inn Fields, London WC2A 3PE.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income streams such as subscription income and journal income fall into this category.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met. The journal income is received by calendar year so the income for the last three months are deferred into the subsequent year.

**f) 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.

Notes to the financial statements

For the year ended 30 September 2021

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**1 Accounting policies (continued)**

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Endowment funds comprise the Carpue/Keegan Fellowship Fund. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering scientific meetings, advanced educational courses and exhibitions all undertaken to further the purposes of the charity and their associated support
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned in full to the charitable activity of disseminating information on the speciality.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**j) Grants payable policy**

Grants payable are charged to the statement of financial activities in the year in which the offer is conveyed to the recipient.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Presidential badge and chain 25% reducing balance

**m) Listed investments**

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. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**o) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

Notes to the financial statements

For the year ended 30 September 2021

1 Accounting policies (continued)

p) Cash at bank and in hand

Cash at bank and cash 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.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Pensions

The charity is a participating employer in the Superannuation Arrangements of the University of London (SAUL). Additional information on the accounting of this pension can be found in note 18.

s) Financial instruments

The charity 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.

2a Income from donations and legacies

The endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2021. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

2b Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Income from disseminating information on the speciality</b>						
Subscription income from members	356,672	-	356,672	343,852	-	343,852
Journal income	441,992	-	441,992	402,866	-	402,866
Income from meetings, courses and other events	139,350	-	139,350	208,836	-	208,836
e-Learning funding from the Department of Health	-	5,000	5,000	-	3,750	3,750
E-Integrity funding	60,000	-	60,000	-	-	-
PRASIS administration fee	15,420	-	15,420	18,000	-	18,000
Other income	593	-	593	174	-	174
Income from secondment	97,637	-	97,637	-	-	-
<b>Total income from charitable activities</b>	<b>1,111,663</b>	<b>5,000</b>	<b>1,116,663</b>	<b>973,728</b>	<b>3,750</b>	<b>977,478</b>

3 Income from investments

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Bank interest receivable on short term cash deposits	242	-	242	1,509	-	1,509
Dividend income	81,436	-	81,436	78,537	-	78,537
	<b>81,678</b>	<b>-</b>	<b>81,678</b>	<b>80,046</b>	<b>-</b>	<b>80,046</b>

Notes to the financial statements

For the year ended 30 September 2021

4a Analysis of expenditure (current year)

4b Analysis of expenditure (prior year)

	Charitable activity			2021 Total £		Charitable activity			2020 Total £
	Disseminating information on the specialty £	Governance costs £	Support costs £			Disseminating information on the specialty £	Governance costs £	Support costs £	
Staff costs (Note 7)	-	22,167	421,145	<b>443,311</b>	Staff costs (Note 7)	-	16,497	313,434	329,930
Membership costs	8,738	-	-	<b>8,738</b>	Membership costs	11,149	-	-	11,149
Journal expenditure	104,819	-	-	<b>104,819</b>	Journal expenditure	96,369	-	-	96,369
BFIRST funding	40,000	-	-	<b>40,000</b>	BFIRST funding	40,000	-	-	40,000
Grants, bursaries, awards and prizes	30,159	-	-	<b>30,159</b>	Grants, bursaries, awards and prizes	36,139	-	-	36,139
Research grants	41,662	-	-	<b>41,662</b>	Research grants	29,122	-	-	29,122
Costs of meetings, courses and other events	176,263	-	-	<b>176,263</b>	Costs of meetings, courses and other events	271,170	-	-	271,170
e-Learning project costs	6,805	-	-	<b>6,805</b>	e-Learning project costs	5,792	-	-	5,792
Public education and communication costs	31,785	-	-	<b>31,785</b>	Public education and communication costs	69,009	-	-	69,009
RCS shared curator	-	-	-	-	RCS shared curator	4,000	-	-	4,000
PLASTA contribution	15,000	-	-	<b>15,000</b>	PLASTA contribution	10,000	-	-	10,000
Sponsorship of CPSA	2,000	-	-	<b>2,000</b>	Sponsorship of CPSA	-	-	-	-
Other direct costs	19,264	-	-	<b>19,264</b>	Other direct costs	342	-	-	342
Operating lease rentals, land and buildings:	-	928	17,628	<b>18,555</b>	Operating lease rentals, land and buildings:	-	136	2,592	2,728
Other office costs	-	3,183	60,474	<b>63,656</b>	Other office costs	-	3,614	57,661	61,275
Irrecoverable VAT	-	-	33,346	<b>33,346</b>	Irrecoverable VAT	-	-	26,964	26,964
Legal and professional fees	-	-	53,235	<b>53,235</b>	Legal and professional fees	-	-	65,918	65,918
Auditor's remuneration:					Auditor's remuneration:				
Audit fees	-	10,210	-	<b>10,210</b>	Audit fees	-	9,990	-	9,990
Accounting and advisory	-	650	-	<b>650</b>	Accounting and advisory	-	6,526	6,526	13,052
Depreciation – owned assets	-	-	72	<b>72</b>	Depreciation – owned assets	-	-	96	96
	<b>476,494</b>	<b>37,137</b>	<b>585,898</b>	<b>1,099,529</b>		<b>573,093</b>	<b>36,763</b>	<b>473,191</b>	<b>1,083,046</b>
Support costs	585,898	-	(585,898)	-	Support costs	473,191	-	(473,191)	-
Governance costs	37,137	(37,137)	-	-	Governance costs	36,763	(36,763)	-	-
<b>Total expenditure 2021</b>	<b>1,099,529</b>	<b>-</b>	<b>-</b>	<b>1,099,529</b>	<b>Total expenditure 2020</b>	<b>1,083,046</b>	<b>-</b>	<b>-</b>	<b>1,083,046</b>

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2021

5a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2021 £	2020 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
Grants, bursaries, awards and prizes	-	30,159	-	<b>30,159</b>	36,139
Research grants	-	41,662	-	<b>41,662</b>	29,122
At the end of the year	<b>40,000</b>	<b>71,821</b>	<b>-</b>	<b>111,821</b>	<b>105,261</b>

BAPRAS awards an annual grant of £40,000 to BFIRST which helps train surgeons working in poor countries to enable them to undertake reconstructive plastic surgery. Other grants, bursaries, awards and prizes have been made to individuals and all in furtherance of the charity's charitable objects.

5b Grant making (prior year)

	Grants to institutions £	Grants to individuals £	Support costs £	2020 £	2019 £
<b>Cost</b>					
BFIRST funding	40,000	-	-	<b>40,000</b>	40,000
Grants, bursaries, awards and prizes	-	36,139	-	<b>36,139</b>	37,174
Research grants	-	29,122	-	<b>29,122</b>	34,140
At the end of the year	<b>40,000</b>	<b>65,261</b>	<b>-</b>	<b>105,261</b>	<b>111,314</b>

BAPRAS awards an annual grant of £40,000 to BFIRST which helps train surgeons working in poor countries to enable them to undertake reconstructive plastic surgery. Other grants, bursaries, awards and prizes have been made to individuals and all in furtherance of the charity's charitable objects.

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	72	96
Auditor's remuneration (excluding VAT):		
Audit	10,300	9,990
Other services provided by previous auditor	-	13,052

Notes to the financial statements

For the year ended 30 September 2021

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**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	344,157	257,017
Social security costs	31,398	21,775
Other pension costs	46,955	31,424
Healthcare provision	3,575	4,848
Temporary staff costs	16,865	13,661
Recruitment and other staff costs	361	1,205
	<hr/>	<hr/>
	<b>443,311</b>	<b>329,930</b>
	<hr/> <hr/>	<hr/> <hr/>

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits (including medical insurance, pension contributions and employer's national insurance) of the key management personnel were £247,359 (2020: £229,537).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). With exception of the one payment disclosed in note 8, no charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £3,261 (2020: £11,838) incurred by 6 (2020: 8) members relating to attendance at meetings of the trustees.

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 12 (2020: 12).

**9 Related party transactions**

Joe O'Donoghue is a Trustee of BAPRAS and also works in the capacity of JPRAS Editor. He is remunerated for his work on an annual basis. For 2021 his remuneration was £10,248 (2020: £10,248). There are no outstanding balances with related parties at the reporting date and any provisions for doubtful debts.

Three trustees are also trustees of BFIRST. In the year BAPRAS gave a grant of £40,000 (2020: £40,000) to BFIRST.

**10 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2021

11 Tangible fixed assets

Cost	Presidential badge and chain £	Total £
At the start of the year	7,905	7,905
At the end of the year	7,905	7,905
<b>Depreciation</b>		
At the start of the year	7,619	7,619
Charge for the year	72	72
At the end of the year	7,690	7,690
<b>Net book value</b>		
At the end of the year	215	215
At the start of the year	286	286

All of the above assets are used for charitable purposes.

12 Listed investments

	2021 £	2020 £
Fair value at the start of the year	2,000,365	1,949,395
Additions at cost	81,436	78,537
Disposal proceeds	(5,042)	(4,606)
Net gain / (loss) on change in fair value	214,206	(22,961)
	2,290,965	2,000,365
Cash held by investment broker pending reinvestment	-	-
Fair value at the end of the year	2,290,965	2,000,365

Investments comprise:

	2021 £	2020 £
UK Common investment funds	2,290,965	2,000,365
Cash	-	-
	2,290,965	2,000,365

13 Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	7,791	9,888
Other debtors	4,883	45,813
Prepayments and accrued income	87,201	43,345
	99,876	99,046

Notes to the financial statements

For the year ended 30 September 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	104,870	55,981
Taxation and social security	16,362	45,057
Other creditors	1,658	–
Accruals	31,036	22,460
Deferred income (note 15)	149,867	185,247
	<b>303,794</b>	<b>308,745</b>

15 Deferred income

Deferred income comprises income received in advance of events and royalty income that relates to the next reporting period.

	2021 £	2020 £
Balance at the beginning of the year	185,247	96,199
Amount released to income in the year	(107,247)	(96,199)
Amount deferred in the year	71,867	185,247
	<b>149,867</b>	<b>185,247</b>

16a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Endowment funds £	Total funds £
Tangible fixed assets	215	–	–	215
Investments	2,290,965	–	–	2,290,965
Net current assets	131,539	58,195	448,978	638,712
	<b>2,422,718</b>	<b>58,195</b>	<b>448,978</b>	<b>2,929,892</b>

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	286	–	286
Investments	2,000,365	–	2,000,365
Net current assets	167,245	–	167,245
	<b>2,167,896</b>	<b>–</b>	<b>2,167,896</b>

Notes to the financial statements

For the year ended 30 September 2021

17a Movements in funds (current year)

	At 1 October 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2021 £
<b>Endowment funds:</b>					
Legacy	-	448,978	-	-	448,978
<b>Restricted funds:</b>					
e-Learning Fund	-	5,000	(6,805)	1,805	-
<b>Total restricted funds</b>	-	5,000	(6,805)	1,805	-
<b>Unrestricted funds:</b>					
General fund	2,167,896	1,095,704	(780,881)	(1,805)	2,480,914
<b>Total unrestricted funds</b>	2,167,896	1,095,704	(780,881)	(1,805)	2,480,914
<b>Total funds</b>	2,167,896	1,549,682	(787,686)	-	2,929,892

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 2 October 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2020 £
<b>Restricted funds:</b>					
e-Learning Fund	-	3,750	(5,792)	2,042	-
<b>Total restricted funds</b>	-	3,750	(5,792)	2,042	-
<b>Unrestricted funds:</b>					
General Fund	2,216,379	1,053,774	(1,100,215)	(2,042)	2,167,896
<b>Total unrestricted funds</b>	2,216,379	1,053,774	(1,100,215)	(2,042)	2,167,896
<b>Total funds</b>	2,216,379	1,057,524	(1,106,007)	-	2,167,896

**Purposes of restricted funds**

The e-Learning Fund was set up in 2008/2009 following the receipt of funding from the Department of Health to cover the costs incurred by the Charity in working in partnership with the Department of Health on its e-Learning for Healthcare programme. For 2021, the Charity funded £1,805 (2020: £2,042) of this expenditure itself by a transfer from the General Fund.

The Endowment funds comprise the Carpue/Keegan Fellowship Fund which is a legacy bequeathed to the charity in June 2021. The capital is invested in perpetuity; the income from this is available to fund travelling bursaries.

## 18 Pension Commitments

### General description of the pension scheme

The Charity is a participating employer in the Superannuation Arrangements of the University of London ("SAUL"), which is a centralised, funded, defined benefit scheme within the United Kingdom and is contracted out of the Second State Pension (prior to April 2016). SAUL is an independently-managed pension scheme for the non-academic staff of over 50 colleges and institutions with links to higher education.

Pension benefits accrued within SAUL currently build up on a Career Average Revalued Earnings ("CARE") basis. Following a consultation with Members, the SAUL Final Salary Section closed from the 31 March 2016 and all Members now build up benefits on a CARE basis.

The Charity is not expected to be liable to SAUL for any other current participating employer's obligations under the Rules of SAUL, but in the event of an insolvency of any participating employer within SAUL, an amount of any pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation.

### Funding policy

SAUL's statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred in paying SAUL's benefits as they fall due (the "Technical Provisions"). SAUL adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments, which arise from Members' accrued pension rights, to be met.

The Technical Provisions assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. However, the funding method and assumptions do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future.

A formal actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2020. Informal reviews of SAUL's position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out between formal valuations.

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. On 31 March 2020, 94% of funds needed to pay the pensions were already built up in SAUL. This is partly because the pandemic had a short term negative effect on SAUL's investments at that date. This grew to 109% at 30 April 2021.

The cost of future benefits being built up is 35% of Members' salaries compared to a combined contribution from Members and Employers of 22%. This means the shortfall, known as a 'contribution strain' has increased to 13%. Some decisions have been made to make sure SAUL is sustainable for the future. Three changes are to be made to SAUL, one of which is an increase in Employers' contributions to 19% from April 2022 and then to 21% from January 2023.

## 19 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2021	2020
	£	£
Less than one year	33,020	15,630
One to five years	121,073	96,876
	<b>154,093</b>	<b>112,506</b>

## 20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

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# Accounts

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Company number: 02657454

Charity number: 1005353

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

Report and financial statements

For the year ended 30 September 2020

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

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### For the year ended 30 September 2020

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# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

For the year ended 30 September 2020

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**Company number** 02657454  
**Country of incorporation** United Kingdom

**Charity number** 1005353  
**Country of registration** England & Wales

**Registered office and operational address** Secretariat offices of The Royal College of Surgeons of England  
35–43 Lincoln's Inn Fields  
London  
WC2A 3PE

**Trustees** Trustees who are also directors under company law, who served during the year and up to the date of this report were as follows:

M Henley	President
R Waters	Deputy President (from 1 January 2020)
D Ward	Deputy President (demitted 31 December 2019)
S Eccles	Honorary Secretary and Company Secretary
S Wood	Honorary Treasurer (appointed 1 January 2020)
N James	Honorary Treasurer (demitted office 31 December 2019)
K Allison	2019–2021 (appointed 1 March 2019)
M Henley	2017–2019 (demitted office 31 December 2019)
I Josty	2017–2019 (demitted office 31 December 2019)
R Winterton	2017–2019 (demitted office 31 December 2019)
R Agarwal	2018–2019 (demitted office 31 December 2019)
R Cole	2018–2019 (demitted office 31 December 2019)
M Fawzy	2018–2019 (demitted office 31 December 2019)
D Gordon	2018–2019 (demitted office 31 December 2019)
J O'Donoghue	2018–2019 (demitted office 31 December 2019)
S Sinclair	2018–2019 (demitted office 31 December 2019)
R Waters	2018–2019 (demitted office 31 December 2019)
J Haeney	2019–2020 (appointed 1 January 2019)
S Hettiaratchy	2019–2020 (appointed 1 January 2019)
W Lam	2019–2020 (appointed 1 January 2019)
A Pandya	2019–2020 (appointed 1 January 2019)
S Veeramani	2019–2020 (appointed 1 January 2019)
R Agarwal	2020–2021 (appointed 1 January 2020)
R Cole	2020–2021 (appointed 1 January 2020)
M Dalal	2020–2021 (appointed 1 January 2020)
A Dancy	2020–2021 (appointed 1 January 2020)
J O'Donoghue	2020–2021 (appointed 1 January 2020)
P Drew	2020–2021 (appointed 1 January 2020)
M Fawzy	2020–2021 (appointed 1 January 2020)
D Gordon	2020–2021 (appointed 1 January 2020)

## The British Association of Plastic Reconstructive and Aesthetic Surgeons

### Reference and administrative information

#### For the year ended 30 September 2020

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The Trustees of the Charity are assisted and advised by the following individuals, who are invited to Council, but in that capacity, are neither trustees of the charity nor directors of the company:

A Hart	Editor 2016–2021
T Goodacre	RCS England Council
P Harris	President, The British Association of Aesthetic Plastic Surgeons 2018–2020
P Regan	President, The Irish Association of Plastic Surgeons 2017–2019
B Kneafsey	President, The Irish Association of Plastic Surgeons 2019–2021
J Atherton	Patient Liaison Representative 2014–2019
M Ragbir	Chair, SAC in Plastic Surgery 2018–2020
R Staurch	President, Plastic Surgery Trainees Association (PLASTA) 2018–2019
M Fell	Vice President, Plastic Surgery Trainees Association (PLASTA) 2018–2019
B Baker	President, Plastic Surgery Trainees Association (PLASTA) 2019–2020
S Hendrickson	Vice President, Plastic Surgery Trainees Association (PLASTA) 2019–2020
A Perks	Chair, Professional Standards Committee 2016–2018
S Eccles	Chair, Professional Standards Committee 2019
A Jain	Chairman, Research Committee 2016–2021
D Boyce	Chairman, Education Committee 2018–2020
J Scott	Chair, Intercollegiate Board in Plastic Surgery 2017–2020

#### Key management personnel

H Roberts	Head of Secretariat (till June 2020)
G Adlington	Head of Operations (from July 2020)
B Olusina	Head of Finance
C Voisin	Events Manager
K Prashar	Events Coordinator
J Richards	Finance Coordinator
M Burrows	Committee and Membership Coordinator
C Smith	Course and Committee Coordinator
S Ross	Workforce Planning Coordinator

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Reference and administrative information

For the year ended 30 September 2020

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<b>Bankers</b>	National Westminster Bank PLC PO Box 2021 10 Marylebone High Street LONDON W1A 1FH
	CCLA Investment Management Limited 80 Cheapside LONDON EC2Y 6DZ
	Lloyds TSB Bank PLC Southampton Row Branch Victoria House Southampton Row LONDON WC2B 5HR
<b>Solicitors</b>	Radcliffes Le Brasseur 5 Great College Street LONDON SW1P 3SJ
<b>Auditor</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108-114 Golden Lane LONDON EC1Y 0TL

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Executive Summary

### For the year ended 30 September 2020

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The Trustees of the Charity are the elected Officers and members of the Council of The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS).

The Trustees are assisted by invited advisors, who are neither trustees of the charity nor directors of the company.

The Charity is supported by a secretariat of 13 part and full-time employed staff. The Association was founded in 1946 and incorporated on 21 October 1991.

The work of the Association is carried out by numerous committees, which report regularly to the Council. The Council meets 4 times per year.

The charitable aims of the Association are to relieve sickness and to promote and protect public health by the promotion and development of plastic surgery and to advance education in the field of plastic surgery.

The Association is one of 10 surgical specialty associations and it is a statutory body charged with directing training and education in plastic surgery.

The Association is therefore represented on a number of bodies, including the BMA, FSSA, The Scar Free Foundation, the Intercollegiate Board and JCST, NICE, ABS, The Royal College of Surgeons Council, IPRAS, ESPRAS, EBOPRAS and so on.

The Journal, JPRAS, is owned by the Association and Professor A Hart is the editor.

Financially, the Association is in good health with 'free reserves' of £2,167,610. The Trustees are in the process of determining a suitable target for the level of 'free reserves' that the Charity should aim to hold. The Trustees are consulting with the Association's stakeholders to determine how best the 'free reserves' should be used in line with the charitable aims of the Association (see 'future strategies' below).

Key areas of development for the Association in 2019/2020 have been:

- Research and education grants were awarded to the sum of £76,139.
- Hosted two scientific meetings, three advanced educational conferences, one masterclass in aesthetic surgery and one undergraduate study day.
- Continued to fund a workforce planning group to determine NHS requirements for consultant plastic surgeons in the future.
- Worked collaboratively with other professional bodies on the review to regulate aesthetic surgery training and practice in order to better protect the public.
- Continued a review of Communications strategy and public relations.
- The UK National Flap Registry continued successfully.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Executive Summary

For the year ended 30 September 2020

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Future strategies for the Association include:

- Developing plans and policies for communication with the public and the membership.
- Developing high quality research initiatives with the Association's partners, including The Scar Free Foundation.
- Using some of the 'free reserves' to continue development of the BAPRAS remote e-learning platform known as e-LPRAS.

### COVID Impact

COVID had limited impact on the Association's activities. Much of the Association's business was moved to an online format and educational output increased over the lockdown period, with series of webinars for members in a variety of categories. While a formal scientific meeting was not held in winter of 2020, an online component was organised and the hope is that an in person meeting will be arranged in 2021. Similarly, committee and council meetings continued online, and while the Secretariat office was shut, a full service continued remotely.

This executive summary was approved by the Trustees on 15 March 2021, and was signed for and on behalf of the board by

M Henley  
President

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2020

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The trustees present their report and the audited financial statements for the year ended 30 September 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## Charitable Objectives

The charitable objectives for which the Charity is established are as follows:

- To relieve sickness and to protect and preserve public health by the promotion and development of plastic surgery; and
- To advance education in the field of plastic surgery.

In interpreting its charitable objectives, BAPRAS has formulated the following strategic statement:

### Mission Statement

To promote the best evidence-based practice in plastic, reconstructive and aesthetic surgery in order to achieve the highest standard of patient care through professional support in education, research and the development of knowledge.

## Charitable Activities

In pursuance of its charitable objectives, and in order to achieve the overall aims and goals of its mission statement, the Association's principal activity is the dissemination of information as it relates to the specialty.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2020

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Each year, this activity is undertaken in a number of ways by BAPRAS:

- Leading and guiding professional practice and being responsive to the needs of constituent members of the Association;
- Forming a governing body to formulate and implement policy and manage the affairs of the Association;
- Defining professional competency in terms of knowledge and skills;
- Promoting under-graduate and post-graduate education and continuing professional development;
- Advancing the science of plastic surgery by stimulating and supporting research and disseminating knowledge at meetings and events and through the Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS); and
- Being responsive to the needs and aspirations of patients and their representatives.

The membership of the Association comprises plastic surgeons, plastic surgeons in training and those aspiring to undertake a career in plastic surgery, allied health professionals working in plastic surgery-related roles plus a small number of surgeons and scientists from allied disciplines. As part of the membership subscription, Full, Honorary, Senior Trainee and Junior members receive access to JPRAS as well as receiving details of current events, plastic surgery conferences, and information on recent and relevant plastic surgery issues.

The Association itself subscribes to the European Board of Plastic, Reconstructive and Aesthetic Surgery (EBOPRAS) and the European Society of Plastic, Reconstructive and Aesthetic Surgery (ESPRAS).

BAPRAS organises one scientific meeting annually. These meetings are run to disseminate new medical information to members and include lectures and discussion forum sessions. These meetings play an important part in the training of plastic surgeons and continuing medical education of consultants. Medical practitioners submit papers to the Programme Committee for acceptance and review. The accepted papers form an integral part of the meeting programmes.

The Journal of Plastic, Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and published by Elsevier Science. The Editor is supported by the Committee of Management for the Journal of Plastic, Reconstructive and Aesthetic Surgery representing the Association and an Editorial Board with an International Faculty. The entire back archive of JPRAS (formerly BJPS) can be viewed online.

The Association organises an Advanced Educational Programme in Plastic Surgery consisting of eight two to three day courses over a four-year period. The programme is aimed at trainees in plastic surgery from initial to advanced levels and is based upon the curriculum for the FRCS(Plast) examination. The programme is also of value to trainees and specialists in interface specialties and provides valuable updates for continuing medical education. The Education Committee has established an annual two-day masterclass in aesthetic surgery, being organised in conjunction with the Royal Society of Medicine and held at that venue. A regular one day course for medical

students is run to provide an opportunity to undergraduates interested in seeking information about a career in plastic surgery.

## **Indicators, Milestones & Benchmarks**

The Trustees monitor a range of measures by which to try to determine the success of the Charity in meeting its objectives. These measures include:

- Level of membership as a percentage of total relevant consultants and the trend over time (increasing or decreasing);
- Attendance at the annual Scientific Meetings;
- Feedback from delegates attending the Scientific Meetings, the uptake on new initiatives to encourage attendance, and feedback on individual sessions, papers, and lectures at the Scientific Meetings;
- Circulation and readership of JPRAS;
- Levels of submission of papers for the Scientific Meetings and for publication in JPRAS;
- Requests for publications including abstracts and papers;
- Throughput of delegates attending the Educational Programme in Plastic Surgery;
- Number of visits to the Association's website and feedback from visitors;
- Number of medical students attending National Study days giving introductions to the discipline of plastic surgery; and
- Risk assessment of possible future developments within the specialty.

## **Public Benefit**

The Trustees have taken The Charity Commission's general guidance on public benefit (contained within their guidance publication "Charities and Public Benefit") into consideration in preparing their statements on public benefit contained within this trustees' annual report.

### **Benefits & Beneficiaries**

In accordance with its charitable objectives, the Association strives to improve patient care and to improve the quality of medical and surgical care for the benefit of patients within the specialty of plastic, reconstructive and aesthetic surgery. The Charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through continuing dissemination of information in relation to the specialty by the Association.

### **Trustees' Assessment of Public Benefit**

The main charitable aims of the Association are to provide education and research for the ultimate betterment of patients. This is achieved by the Association's organisation of regular Scientific Meetings and also the provision of advanced educational courses on various subjects related to plastic surgery. Charitable funds are used to support research in the specialty.

In addition, the Association offers advice to the GMC via the Royal Colleges of Surgeons with regard to revalidation and reaccreditation of plastic surgeons. The Association also furthers

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2020

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education by a collaborative project (the remote e-learning platform, e-LPRAS) to provide education via the internet.

## Grant Making Policy

The Education Committee exists to further the education and training agenda of BAPRAS. In doing so, the committee reviews applications for the Association's range of existing bursaries, prizes, grants and fellowships, and develops new bursaries as a need becomes apparent. The range of BAPRAS bursaries are advertised in various Association publications, including JPRAS, and on the Association's website. Where appropriate, application forms are available and can be supplied from the BAPRAS Secretariat offices. The Education Committee makes recommendations to the Council on the awarding of bursaries.

## Relationships with Connected Parties

BAPRAS shares its Secretariat office with the British Society for Surgery of the Hand. The British Elbow and Shoulder Society (BESS) joined the Secretariat in June 2013, with one member of staff working from home for BESS. BAPRAS has set up a charity called BFIRST and this is managed within the Secretariat. The charity is a separate entity and is not controlled by BAPRAS, though a close relationship is maintained and administrative support is provided. The President of BAPRAS is a Trustee of BFIRST.

The Association is a founder member of The Scar Free Foundation and continues to be represented on the Research Council of that organisation. The Association has established some jointly funded research fellowships in areas of mutual interest.

## Representation on Other Bodies

In pursuing its charitable objectives, the Association has representation on other external bodies, such as the Council of the Royal College of Surgeons of England and Forum and receives reports from them. In particular, BAPRAS was represented by the following individuals:

### **BMA Central Consultants & Specialists Committee BMA Surgical Specialties Committee**

Post is currently vacant

### **Federation of Surgical Specialty Associations/The Surgical Forum**

M Henley

### **Scar Free Foundation – Research Council**

B Dheansa

H Giele

A Reid

### **BFIRST**

M Henley

## **The British Association of Plastic Reconstructive and Aesthetic Surgeons**

**Trustees' annual report**

**For the year ended 30 September 2020**

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### **Intercollegiate Board in Plastic Surgery**

J O'Donoghue

J Scott

S Wharton

S Wood

### **Association of Breast Surgeons**

Post is currently vacant

### **National Institute for Health & Clinical Excellence**

S K Veeramani

### **The Royal College of Surgeons of Edinburgh Surgical Specialty Group**

J Scott

### **The Royal College of Surgeons of England Council**

T Goodacre

### **The Royal College of Surgeons of England Invited Review Mechanism**

S Eccles

### **European Board of Plastic, Reconstructive and Aesthetic Surgery**

T Goodacre

A Pandya

### **European Society of Plastic, Reconstructive and Aesthetic Surgery**

M Henley

### **International Confederation for Plastic, Reconstructive and Aesthetic Surgery**

G Perks

### **Union Européenne De Médecins Spécialistes (Mono-Specialist Committee for Plastic Surgery)**

T Goodacre

### **International Confederation of Plastic Surgery Societies**

A Perks appointed as Director of the Board

A Dancey is Deputy National delegate

## Strategic report

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on raising awareness of the breadth of plastic surgery and promoting innovation in teaching, learning and research, ultimately with an aim to improving patient safety and are undertaken to further The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)'s charitable purposes for the public benefit.

#### Activities & Events

In 2019/2020, BAPRAS continued to manage its' Advanced Educational Courses Programme and scientific meetings, continued the expansion of the e-learning project, maintained and continued on-going improvement to the BAPRAS website and social media presence, and repeated its survey of the plastic surgery workforce within the NHS.

Inevitable disruption to the scheduled events programme occurred during the COVID pandemic, with the cancellation of one Advanced Educational Course in the 2019–2020 financial year. An opportunity was taken to implement increased online teaching, including a series of thirteen webinars on topics surrounding COVID 19, aimed at Consultant and Trainee members, and a series of twenty-three webinars aimed at medical students.

The membership of the Association at 30 September 2020 totalled 1,335 (30 September 2019: 1,287). The number of Honorary Members increased to 85, Full Members is 524, Trainee Members is 250, Junior Members is 110, Associate Members is 28, Affiliate Members is 4, and Overseas is 72. The number of Senior Members is 107 and Interspecialty Members is 14. A new membership category had been introduced in 2016 of Junior (Student) and there are now 128 members in that category. The Association aim to encourage those Consultants not currently Full Members to take up membership. Trainees in plastic surgery in the NHS will be granted free membership for one year upon joining.

The Winter Scientific Meeting 2019 was held at Le Meridien Beach Plaza Hotel in Monaco. This event was attended by 239 (2018: 692) participants. A total of 70 papers (2018: 89) papers were presented, and 42 (2018:57) posters. The meeting was also supported and attended by 8 (2018: 24) exhibitors.

A decision was made by Council in 2019 to move towards holding one larger winter event, with the first event in this new format being scheduled for December 2020 but this did not happen due to the COVID 19 pandemic and has been postponed till 2021. The final Summer Scientific Meeting was held at the Bournemouth International Centre. This event was attended by 244 participants. A total of 55 papers were presented, and 36 poster presentations. The meeting was also supported and attended by 20 trade exhibitors.

## The British Association of Plastic Reconstructive and Aesthetic Surgeons

### Trustees' annual report

#### For the year ended 30 September 2020

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The Journal of Plastic Reconstructive and Aesthetic Surgery (JPRAS) is owned by the Association and continues to be published in conjunction with Elsevier Science. Professor A Hart commenced as Editor from the start of 2016. The number of papers submitted to the Journal in 2019/2020 was 1,259, in the same period 446 were accepted for publication (2018/2019: 923 papers were submitted. Of these 363 were accepted). The Journal holds an Impact Factor of 2.390, has global market penetration and had 847,581 article downloads in 2019/2020.

It was anticipated that course four and five of the ongoing Advanced Educational Courses in Plastic Surgery series would be held in the 2019/20 financial year. The fourth course, on head and neck surgery ran as planned in October 2019, and was attended by 116 delegates and 19 faculty and guests. The equivalent course in the previous series attracted 141 delegates and 22 faculty.

Owing to the COVID pandemic, which shut down access to in-person events and training, the fifth course, focusing on breast surgery, due to take place in April 2020 was cancelled. This has been rescheduled for 2021.

An Undergraduate Study Day was held in February 2020 in Birmingham. The aim of these events is to raise the awareness of plastic surgery amongst medical students at all stages and from all areas of the UK. The event was attended by 169 medical students (March 2019: 136), 18 faculty (March 2019: 18) and 14 helpers (March 2018: 14). The next Undergraduate Study Day is scheduled for September 2021.

The next scheduled event in the aesthetic masterclass series, held in collaboration with the Royal Society of Medicine was to be held in May 2020. This was cancelled due to the COVID pandemic.

The Section 2 Fellowship examinations in plastic surgery were held in London during 2019/2020. Of the 55 (2019: 102) candidates taking the examination in total 40 (2019: 66) achieved the standard required to pass the examination.

BAPRAS finalised work on the updated guidelines to open fractures of the lower limb. These guidelines were an update of the 2010 guidelines and were once again produced in collaboration with the British Orthopaedic Association. Electronic copies of the guidelines have been made available to members and print copies will be distributed in 2021.

Over recent years BAPRAS has supported the development of an online e-learning programme to support both the curriculum for plastic surgery trainees and consultant revalidation. Development of the e-learning in plastic reconstructive and aesthetic surgery project (e-LPRAS) has been sponsored by BAPRAS and hosted by e-Learning for Healthcare (e-LfH), under the auspices of Health Education England (HEE). The content of the course has been developed by a team of plastic surgeons headed by Mrs Sarah Pape, as National Clinical Lead, and a group of Instructional Designers, who convert the content to a suitable format for the learning management platform.

From the end of January 2018, BAPRAS ceased to fund the e-LPRAS project. As a result, the Instructional Designers were redeployed, and development of new content ceased. However, a

## Trustees' annual report

### For the year ended 30 September 2020

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separate funding stream was created by BAPRAS to appoint a content editor to review and update content that was produced some years ago. This workstream has been ongoing.

In December 2019, BAPRAS and HEE agreed new funding arrangements for the National Clinical Lead and Instructional Designers. It is anticipated that work on this project will be completed in 2021.

The communications team continued to deliver its strategic objectives throughout 2019/2020, running a 24-hour press desk and producing proactive media stories, which allow the scope and breadth of the specialty to be demonstrated and this involved working with a number of members across the UK. Media outreach work was vastly reduced in the 2019/20 period as the world media concentrated efforts on reporting on the COVID 19 pandemic, none the less, included 40 press enquiries (95 for 2018/19).

The BAPRAS Code of Practice was implemented and adopted by the membership in 2013. The purpose of this code is to define acceptable behaviour in plastic surgery, to encourage the maintenance of the highest surgical standards, to support the professional regulation of the specialty and to provide a model for reflective practice in line with on-going appraisal and revalidation. This document was reviewed in 2016 and the updated copy was published in 2018.

The Association continued to form links with specialist societies in plastic surgery worldwide.

Special Interest Groups (SIGs) are undergoing a reformation, guided by Council . These groups traditionally provide a small specialist group for sharing ideas and problem solving, however Council is looking to increase the work of these groups and are undergoing consultation to decide on their remit and scope.

## Impact of Activities & Events

The impact of activities and events is indicated by the following items:

**1** Level of membership of Plastic Surgery Consultants who are members of the Association:  
At 30 September 2020, 524 Consultants (2019: 480) were members of the Association, which is approximately 76% (2019: 81%) of Consultant Plastic Surgeons in NHS practice in the UK.

**2** Attendance at Scientific Meetings:  
There were 239 (2019: 692) attendees at the 2019 Winter Scientific Meeting. 70 papers and 42 posters presented (2019: 89 papers and 57 posters presented).

**3** Attendance at other meetings/courses:  
A total of 116 people (2019: 244 people) attended the Advanced Educational Programme during 2019/2020. The decrease in delegate numbers is due to the cancellation of the second course of the year, following the nationwide lockdown due to the COVID 19 pandemic. This course is due to be rescheduled in 2021.

## Public Benefit

- During the year 2019/20 the following activities were undertaken for public benefit:  
Distribution of patient information guidelines on breast reconstruction and reduction; and skin cancer
- Continued maintenance of the public-facing area of the BAPRAS website, which provides information on safety of surgery;
- The feedback from individual patients and patient groups with regard to plastic surgery and their involvement with the Association; and
- The Association continues to have lay representation on Council to ensure that the needs of the general public continue to be taken into consideration in Association business.

## Beneficiaries of our services

Activities this year have, in the first instance benefitted plastic surgery consultants, trainees and those interested in a career in plastic surgery, via our programme of events (both in person and online), journal, JPRAS, and e-learning project (eLPRAS).

As noted above, while our ability to provide our planned educational events programme has been impacted by the COVID pandemic, the Association has put on a large number of webinars attracting participation worldwide from almost 5000 attendees. It is anticipated that this move towards online education will continue post-pandemic, and into future years.

During the year 2019/2020 the Trustees gathered the following evidence that demonstrates to their satisfaction that BAPRAS continues to benefit the public through its activities targeted to achieve its charitable objectives:

- The number of members and non-members attending the Summer and Winter Scientific Meetings, as above;
- The number of attendees at the Advanced Educational Programme in Plastic Surgery, again as above;
- A total of £76,139 (2019: £77,174) was awarded in educational grants; and
- A total of £29,122 (2019: £34,140) was awarded to support research.

## Financial review

### Financial Results of Activities and Events

During the year, the Association generated £1,057,524 (2019: £1,243,679) of income and spent of £1,083,046 (2019: £1,283,322) disseminating information as it relates to any and all of the fields that pertain to the Association's charitable objectives.

In particular, subscription income from members contributed £343,852 (2019: £322,751) and the Journal of Plastic, Reconstructive and Aesthetic Surgeons contributed a net amount of £306,497 (2019: a net amount of £337,000) towards the other operational costs of the Association.

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2020

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After a decrease in the market value of the Association's investments during the year, at the balance sheet date, the Charity still had a very healthy net assets level of £2,167,896 (2019: £2,216,379).

## Grant Making

The Education Committee was allocated a budget of £72,950 for 2019/2020. The Research Committee was allocated a budget of £45,000. BFIRST continues with the development of an overseas fellowship scheme and was awarded a budget of £40,000 for 2019/2020.

Grants and donations actually awarded during 2019/2020, including commitments in respect of payments to be made in future years, were as follows:

	£
Travelling bursaries	17,550
Joint Scar Free Foundation/BAAPS/BAPRAS Fellowship	12,000
Student bursaries	850
European scholarship awards	1,000
Other awards and prizes	4,739
	<u>36,139</u>

## Principal risks and uncertainties

### Risk and Corporate Governance Matters

The Trustees believe that BAPRAS does not need to expose itself to a high level of risk in order to achieve its present aims and goals. Therefore, a policy is followed to ensure that only risks that are, or can be mitigated to, medium risk level are accepted by the Trustees and the Association. This overall assessment of risk may change at a later date depending upon initiatives being considered at the time.

The Honorary Treasurer and Head of Finance undertake the initial annual risk review, and then present the results for scrutiny by the Finance Committee and thereafter, by Council. Any significant changes in the Association's risk profile will be highlighted to the membership at the Annual General Meeting. Risks are reviewed annually.

The main areas of risk that have been identified are adverse publicity, inadequate management of employment issues, and loss of key staff. A public relations company is employed to increase public awareness of plastic surgery, and part of their role is to minimise the Association's potential exposure to adverse publicity. Professional human resources advice is obtained to ensure compliance with employment law and to advise upon best practice with regard to approaches to staff retention.

**Trustees' annual report**

**For the year ended 30 September 2020**

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## Professional Indemnity Insurance

The Charity has taken out a charity trustees' indemnity and professional indemnity insurance policy that provides professional indemnity cover for the Trustees of the Charity. The cover provided by the policy is £5 million for any one claim. The cost of this insurance policy to the Charity for the year was £8,424 (2019: £7,590).

## Reserves policy and going concern

At 30 September 2020, the Charity's 'free reserves' amounted to £2,167,610 (30 September 2019: £2,215,997).

The Trustees continue to determine a suitable target for the level of 'free reserves', and have set this at two years cost of total expenditure which is some £2.2m. This is in line with actual 'free reserves' for 2020 which is approximately £2.2m. The Trustees will continue to consult with the Charity's key stakeholders to identify how existing 'free reserves' should be used in line with the charitable aims of the Association.

The areas of emphasis will continue to be education and research including the provision of information to the public. Education continues to be supported nationally and locally, and the medical student education programme is being enhanced. In the light of this aim, it is highly likely that a proportion of existing 'free reserves' will be held on a long-term basis to generate a regular income stream in perpetuity with the balance of 'free reserves' being spent in a systematic and controlled manner on appropriate projects.

## Investments Policy

The Trustees have wide ranging powers to invest the funds of the Association as they see fit, and in practice, they receive advice from the Association's investment managers on appropriate investments. The Association's investment portfolio continues to be managed by Cazenove Capital Management Limited, with an increase in cash holdings in view of the current economic changes.

The Trustees' new investment strategy, and the instructions that they have given to the Association's investment managers, is to aim to increase the value to the investment portfolio until it achieves a valuation of £2 million. Following the COVID 19 Pandemic however, Trustees have put a pause on drawing income from the investment portfolio until some stability is maintained. Thereafter, the Trustees will once again review the Association's planned future activities and funding requirements with a view to drawing income from the investment portfolio whilst maintaining the capital value in real terms.

Any short-term surplus cash funds are to still be held in high interest-bearing deposit accounts.

For the year ended 30 September 2020, the Charity's investments portfolio grew in value by 2.6% (2019: grew in value by 2.6%) and achieved an average income return of 3.9% (2019: 3.9%) and the Charity's unrestricted cash deposits achieved an average income return of 0.4% (2019: 0.6%).

## Fundraising

BAPRAS does not undertake any specific fundraising activities and funds itself via collection of membership fees, our Journal, and investment income.

## Plans for the future

### Future Strategy

**1. Workforce, Activity, and Patient Related Outcome rolling knowledge base:**

The Association continues to develop a substantive process for continual collection and analysis of plastic surgical practice, in order to provide the highest possible quality of data from which better patient care initiatives can be championed.

**2. Professional standards development:**

The Association continues to engage with Governmental and College-based initiatives to ensure the provision of a plastic surgical workforce of the highest standard. It will work to support members in maintaining the highest standard of practice, with guidance for registration and re-validation when required. As part of this process, it will seek to define the scope and standard of best practice, in partnership with the Intercollegiate Examinations Board. In this context, it is important to recognise that aesthetic surgical procedures fall firmly within the sphere of plastic surgical practice. However, not all non-surgical aesthetic/cosmetic activities can be managed by the Association, and the anticipated growth of such services and therapies around the fringe of mainstream surgical methods in the 21st Century is not seen as a strategic area for the Association to embrace.

**3. Support for plastic surgical education:**

The Association will continue to support research Fellowships (in close association with the Scar Free Foundation), travel and educational support, undergraduate and post graduate educational courses, Journal development, e-learning initiatives, and the production of targeted material in specialist areas for surgical specialties and patient groups. It will explore initiating prestigious awards for individuals to encourage best practice from high quality research in the specialty. These educational activities will always be an element of 'pro bono' work directed at the poorest communities within the least advantaged nations.

**4. High quality research initiative:**

The Association operates a Research Committee to develop a strategy to further the initiation, encouragement, and promulgation of research within plastic surgery of a standard that could be expected to make a substantial change to patient care, and which competes with the highest standards of such activity seen internationally.

## Trustees' annual report

For the year ended 30 September 2020

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### 5. Development of the plastic surgical 'community':

Recognising that the benefits of harmonious working environments are immeasurable but substantial, the Association will develop activity to support the surgical community meeting for social and networking opportunities, as well as purely for education. Regional activities will be encouraged and supported, as well as development of strong means of accountability and feedback from elected regional representatives.

### 6. Public perception of the specialty:

The Association recognises the continual need for the high standing of practice and activity to be promoted in the public domain. Whilst recognising that the best approach to this remains energetic activity in the areas of research, education, and clinical surgery, it is clear that the support of skilled public relations management will be required for both crisis management and also to guide best practice for interaction with media organisations more generally. The Association will regularly review the supply of such services to maximise output from what can be reasonably afforded in terms of public relations support, with the best interests of the widest element of the membership as possible.

In addition to all of the above, the Association will continue to address the process of running a fully representative and responsive organisation for a membership that includes diverse subspecialties and evolving areas of clinical practice. This will include:

- Periodic review of the functions of the Association with reference to how it can support its individual members;
- Maintaining financial stability, which includes assessment of financial risks and review of an investment strategy;
- Advancing the cause of British plastic surgery locally, regionally, nationally and internationally;
- Bringing the disparate associated groups under one roof or organisation;
- Improving training and assessment, and developing new methods of training;
- Developing the plastic surgery service in terms of specialisation, but also encouraging new ideas, new technologies and new methods of practice;
- Improving relationships with other associated specialties;
- Continuing to explore and expand the establishment of an educational foundation; and
- Providing guidance at local, regional and national level about the specialty.

## Future Activities and Events

During 2020/2021, BAPRAS will be undertaking the following projects:

- The rescheduled BAPRAS 2020 meeting in May/June in Nottingham Modules of the Advanced Course series will continue;
- A study day for undergraduates, due to take place in September in London;
- A scientific meeting for surgeons in Scotland, provisionally arranged for September 2021;
- BFIRST continues its work furthering the development of the overseas fellowships and advises the Association on other matters related to training and support for developing countries;
- A review of office management and activity is approaching completion and will continue to be guided by Council;

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2020

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- The Plastic Surgery Workforce Survey will be conducted for the eleventh year, thus establishing the current demographics of the UK plastic surgery specialty;
- The e-LPRAS project will continue. It will be structured based upon the funds already allocated for this project; and
- Performance reviews of Council members will continue. The review is intended to demonstrate to NHS Trusts the importance of Council membership, and at the same time, highlight to the Association Council members contribution to BAPRAS;

## Impact of Activities & Events

The Trustees will principally assess the success of the above activities and events by evaluating the number of delegates attending the meetings and courses, the number of papers submitted and the feedback from meeting and course questionnaires.

As of 30 September 2020 there were 1,335 members of the Association, the Trustees would like to see this figure maintained or exceeded in the future. Active Consultant Plastic Surgeons in the UK, who are not members or who have left membership, continue to be consulted to learn from their experience a member's requirements from a professional supporting association.

As we move towards a new format for an annual scientific meeting, numbers should not fall below recent average levels. The number of papers and posters presented at the Scientific Meetings should not fall below recent average levels.

The Trustees are aware that the number of delegates attending the Educational Programme courses will fluctuate depending, in particular, on the specific topic being covered. Each series is made up of eight meetings held over 4 years, and the Trustees' target is that in financial terms each series should at least break even.

## Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 21 October 1991 and registered as a charity on 28 October 1991.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

## Status and History

BAPRAS is a registered charity, and a company limited by guarantee, not having share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the

# The British Association of Plastic Reconstructive and Aesthetic Surgeons

## Trustees' annual report

### For the year ended 30 September 2020

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Association in the event of the Association being wound-up during the period of membership, or within one year thereafter.

The Association was founded in 1946 as the British Association of Plastic Surgeons with the aim of relieving sickness and protecting and preserving public health by the promotion and development of plastic surgery. The Association was incorporated on 21 October 1991, became a registered charity on 28 October 1991, and changed its name to The British Association of Plastic, Reconstructive and Aesthetic Surgeons on 11 July 2006.

BAPRAS is governed by its rules and regulations, as set down in the company's Memorandum and Articles of Association, which were originally adopted on 21 October 1991, and were then updated on 2 December 1998 and 11 July 2006.

## Organisational Structure

The overall strategic direction of the Charity is determined by the Trustees, who are assisted and advised by invited members of the Council of the Association, and by the non-trustee members of the various BAPRAS Committees. The Committees of the Association are used to focus discussion on issues pertaining to their particular roles and titles, and these Committees then report and submit recommendations to the Council. The Council comprises the President, the Deputy President, the Honorary Secretary, the Honorary Treasurer, plus fifteen elected full members serving for a three-year period.

The day-to-day management of the Association has been delegated by the Trustees to a team of staff, that are based in the Association's Secretariat offices, and who are led by the Head of Secretariat.

## Policy for remunerating senior staff and key management personnel

The pay of the senior staff, including key management personnel, is set by the Trustees following a reviewed by and upon the advice of an external human resources company (Persona People Management Ltd) which derives its recommendations from external benchmarks. The benchmarks used check pay levels of similar staff in similar posts with those of similar sized entities and, in particular, similar charities.

## Committees

The Association operates the following Committees. The President, Deputy President, Honorary Secretary and Honorary Treasurer are ex-officio members of all Committees, and the following other Trustees have also served on the Committees during the year under review:

### Finance

DJ Gordon

J A Haeney

R Winterton

## The British Association of Plastic Reconstructive and Aesthetic Surgeons

### Trustees' annual report

For the year ended 30 September 2020

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#### Committee of Management for the Journal of Plastic, Reconstructive and Aesthetic Surgery

No additional Trustee members

#### Education

S K Veeramami

#### Research

No additional Trustee members

#### Professional Standards

RP Cole

IC Josty

A Pandya

#### Communications

S Hettiaratchy

#### Awards

No additional Trustee members

#### Scientific Meeting

No additional Trustee members

## Appointment of trustees

The Trustees of the Charity are the officers and elected members of the Council of the Association.

### Recruitment

The Full Members of BAPRAS are given due notice of the forthcoming vacancies on the Council and for office holders and are invited to nominate suitable candidates. Each nomination is proposed and seconded, and each nominee provides written consent and a synopsis of why they wish to become a Council member. Only Full Members are eligible to be appointed as office holders and Council members.

### Appointment and Election

Under the terms of the current Memorandum and Articles of Association, the members of the Council are elected at the Annual General Meeting. Full Members are therefore invited to vote for the number of nominees required to fill the vacancies on Council within their regions.

The President will hold post for two years and remains on Council for one further year as the Deputy President. The Honorary Secretary and the Honorary Treasurer will serve an initial term of three years and can be elected for a further term. Any such office holder who has held office for two continuous terms shall not be eligible for re-election to that office.

## Trustee induction and training

All new Trustees are provided with an induction manual containing Officers and Council member job descriptions, Committee terms of reference, Association policy statements, a copy of the current BAPRAS governing document, the latest charity risk assessment, the calendar of activities, and copies of relevant up-to-date Charity Commission guidance.

In line with recommended best practice, the process for recruitment, appointment, election, induction and training of Officers and elected members of Council is periodically reviewed and updated as may be necessary. The Trustees seek professional advice particularly in relation to training and governance matters, as and when it is deemed appropriate to do so.

## Statement of responsibilities of the trustees

The trustees (who are also directors of The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

## The British Association of Plastic Reconstructive and Aesthetic Surgeons

### Trustees' annual report

#### For the year ended 30 September 2020

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2020 was 19 (2019: 20). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

### Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 15 March 2021 and signed on their behalf by

R Waters  
Deputy President

## Independent auditor's report

To the members of

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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### Opinion

We have audited the financial statements of The British Association of Plastic Reconstructive and Aesthetic Surgeons (the 'charitable company') for the year ended 30 September 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

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

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Independent auditor's report

To the members of

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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### Other information

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

### Matters on which we are required to report by exception

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

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Independent auditor's report

To the members of

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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### Responsibilities of trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions

## Independent auditor's report

To the members of

**The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)**

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are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Use of our report

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

Joanna Pittman (Senior statutory auditor)

17 March 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Income from:</b>							
Charitable activities							
Disseminating information on the speciality	2	973,728	3,750	<b>977,478</b>	1,164,150	2,500	1,166,650
Investments	3	80,046	-	<b>80,046</b>	77,029	-	77,029
<b>Total income</b>		<b>1,053,774</b>	<b>3,750</b>	<b>1,057,524</b>	1,241,179	2,500	1,243,679
<b>Expenditure on:</b>							
Charitable activities							
Disseminating information on the speciality	4	1,077,254	5,792	<b>1,083,046</b>	1,280,405	2,917	1,283,322
<b>Total expenditure</b>		<b>1,077,254</b>	<b>5,792</b>	<b>1,083,046</b>	1,280,405	2,917	1,283,322
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		(23,480)	(2,042)	<b>(25,522)</b>	(39,226)	(417)	(39,643)
Net gains / (losses) on investments		(22,961)	-	<b>(22,961)</b>	(21,506)	-	(21,506)
<b>Net income / (expenditure) for the year</b>	5	<b>(46,441)</b>	<b>(2,042)</b>	<b>(48,483)</b>	(60,732)	(417)	(61,149)
Transfers between funds		(2,042)	2,042	-	(417)	417	-
<b>Net movement in funds</b>		<b>(48,483)</b>	-	<b>(48,483)</b>	(61,149)	-	(61,149)
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,216,379	-	<b>2,216,379</b>	2,277,528	-	2,277,528
<b>Total funds carried forward</b>		<b>2,167,896</b>	-	<b>2,167,896</b>	2,216,379	-	2,216,379

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the financial statements.

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Balance sheet

Company no. 02657454

As at 30 September 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets:</b>					
Tangible assets	10		286		382
Investments	11		2,000,365		1,949,395
			<u>2,000,651</u>		<u>1,949,777</u>
<b>Current assets:</b>					
Debtors	12	99,046		221,504	
Short term deposits		154,206		153,141	
Cash at bank and in hand		222,738		161,169	
		<u>475,990</u>		<u>535,814</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	(308,745)		(269,212)	
			<u>167,245</u>		<u>266,602</u>
<b>Net current assets</b>			<u>167,245</u>		<u>266,602</u>
<b>Total net assets</b>			<u>2,167,896</u>		<u>2,216,379</u>
<b>The funds of the charity:</b>					
Restricted income funds	16		-		-
Unrestricted income funds:					
General fund		2,167,896		2,216,379	
Total unrestricted funds		<u>2,167,896</u>		<u>2,216,379</u>	
<b>Total charity funds</b>			<u>2,167,896</u>		<u>2,216,379</u>

Approved by the trustees on 15 March 2021 and signed on their behalf by

R Waters  
Deputy President

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Statement of cash flows

For the year ended 30 September 2020

	2020		2019	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(48,483)		(61,149)	
Depreciation charges	96		128	
(Gains)/losses on investments	22,961		21,506	
Dividends, interest and rent from investments	(80,046)		(77,029)	
(Increase)/decrease in debtors	122,458		22,051	
Increase/(decrease) in creditors	39,533		31,956	
		_____		_____
<b>Net cash provided by / (used in) operating activities</b>		<b>56,519</b>		<b>(62,537)</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	80,046		77,029	
Proceeds from sale of investments	4,606		4,467	
Purchase of investments	(78,537)		(75,105)	
Movement in short term deposit	(1,065)		(1,093)	
		_____		_____
<b>Net cash provided by / (used in) investing activities</b>		<b>5,050</b>		<b>5,298</b>
		_____		_____
<b>Change in cash and cash equivalents in the year</b>		<b>61,569</b>		<b>(57,239)</b>
Cash and cash equivalents at the beginning of the year		161,169		218,408
		_____		_____
<b>Cash and cash equivalents at the end of the year</b>		<b>222,738</b>		<b>161,169</b>
		=====		=====

Notes to the financial statements

For the year ended 30 September 2020

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**1 Accounting policies**

**a) Statutory information**

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is the Secretariat offices of the Association at The Royal College of Surgeons of England, 35-43 Lincoln's Inn Fields, London WC2A 3PE.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income streams such as subscription income and journal income fall into this category.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met. The journal income is received by calendar year so the income for the last three months are deferred into the subsequent year.

**f) 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.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering scientific meetings, advanced educational courses and exhibitions all undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 30 September 2020

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**1 Accounting policies (continued)**

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned in full to the charitable activity of disseminating information on the speciality.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Presidential badge and chain 25% reducing balance

**l) Listed investments**

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. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**n) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**o) Cash at bank and in hand**

Cash at bank and cash 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.

**p) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**q) Pensions**

The charity is a participating employer in the Superannuation Arrangements of the University of London (SAUL). Additional information on the accounting of this pension can be found in note 17.

**r) Financial instruments**

The charity 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.

Notes to the financial statements

For the year ended 30 September 2020

2 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Income from disseminating information on the speciality</b>						
Subscription income from members	343,852	-	<b>343,852</b>	332,751	-	332,751
Journal income	402,866	-	<b>402,866</b>	431,359	-	431,359
Income from meetings, courses and other events	208,836	-	<b>208,836</b>	323,764	-	323,764
e-Learning funding from the Department of Health	-	3,750	<b>3,750</b>	-	2,500	2,500
Health Education England – laser safety project	-	-	-	52,500	-	52,500
PRASIS administration fee	18,000	-	<b>18,000</b>	18,000	-	18,000
Other income	174	-	<b>174</b>	5,776	-	5,776
Total income from charitable activities	973,728	3,750	<b>977,478</b>	1,164,150	2,500	1,166,650

3 Income from investments

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Bank interest receivable on short term cash deposits	1,509	-	<b>1,509</b>	1,924	-	1,924
Dividend income	78,537	-	<b>78,537</b>	75,105	-	75,105
	80,046	-	<b>80,046</b>	77,029	-	77,029

Notes to the financial statements

For the year ended 30 September 2020

4a Analysis of expenditure (current year)

4b Analysis of expenditure (prior year)

	<u>Charitable activity</u> Disseminating information on the specialty	Governance costs	Support costs	<b>2020 Total</b>
	£	£	£	£
Staff costs (Note 6)	-	16,497	313,434	<b>329,931</b>
Membership costs	11,149	-	-	<b>11,149</b>
Journal expenditure	96,369	-	-	<b>96,369</b>
BFIRST funding	40,000	-	-	<b>40,000</b>
Grants, bursaries, awards and prizes	36,139	-	-	<b>36,139</b>
Research grants	29,122	-	-	<b>29,122</b>
Costs of meetings, courses and other events	271,170	-	-	<b>271,170</b>
e-Learning project costs	5,792	-	-	<b>5,792</b>
Public education and communication costs	69,009	-	-	<b>69,009</b>
RCS shared curator	4,000	-	-	<b>4,000</b>
PLASTA contribution	10,000	-	-	<b>10,000</b>
Sponsorship of ECPS	-	-	-	<b>-</b>
Other direct costs	342	-	-	<b>342</b>
Operating lease rentals, land and buildings:	-	136	2,592	<b>2,728</b>
Other office costs	-	3,614	57,661	<b>61,275</b>
Irrecoverable VAT	-	-	26,964	<b>26,964</b>
Legal and professional fees	-	-	65,918	<b>65,918</b>
Auditor's remuneration:				
Audit fees	-	9,990	-	<b>9,990</b>
Accounting and advisory	-	6,526	6,526	<b>13,052</b>
Depreciation – owned assets	-	-	96	<b>96</b>
	<b>573,092</b>	<b>36,763</b>	<b>473,191</b>	<b>1,083,046</b>
Support costs	473,191	-	(473,191)	<b>-</b>
Governance costs	36,763	(36,763)	-	<b>-</b>
<b>Total expenditure 2020</b>	<b>1,083,046</b>	<b>-</b>	<b>-</b>	<b>1,083,046</b>

	<u>Charitable activity</u> Disseminating information on the specialty	Governance costs	Support costs	<b>2019 Total</b>
	£	£	£	£
Staff costs (Note 6)	-	16,118	306,233	<b>322,351</b>
Membership costs	15,710	-	-	<b>15,710</b>
Journal expenditure	94,359	-	-	<b>94,359</b>
BFIRST funding	40,000	-	-	<b>40,000</b>
Grants, bursaries, awards and prizes	37,174	-	-	<b>37,174</b>
Research grants	34,140	-	-	<b>34,140</b>
Costs of meetings, courses and other events	404,597	-	-	<b>404,597</b>
e-Learning project costs	2,917	-	-	<b>2,917</b>
Public education and communication costs	77,489	-	-	<b>77,489</b>
RCS shared curator	40,000	-	-	<b>40,000</b>
PLASTA contribution	15,000	-	-	<b>15,000</b>
Sponsorship of ECPS	10,000	-	-	<b>10,000</b>
Other direct costs	593	-	-	<b>593</b>
Operating lease rentals, land and buildings:	-	1,226	23,303	<b>24,529</b>
Other office costs	-	3,482	66,157	<b>69,639</b>
Irrecoverable VAT	-	-	62,438	<b>62,438</b>
Legal and professional fees	-	-	7,687	<b>7,687</b>
Auditor's remuneration:				
Audit fees	-	9,750	-	<b>9,750</b>
Accounting and advisory	-	5,410	5,411	<b>10,821</b>
Depreciation – owned assets	-	-	128	<b>128</b>
	<b>771,979</b>	<b>35,986</b>	<b>471,357</b>	<b>1,279,322</b>
Support costs	471,357	-	(471,357)	<b>-</b>
Governance costs	35,986	(35,986)	-	<b>-</b>
<b>Total expenditure 2019</b>	<b>1,279,322</b>	<b>-</b>	<b>-</b>	<b>1,279,322</b>

Notes to the financial statements

For the year ended 30 September 2020

**5 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2020	2019
	£	£
Depreciation	96	128
Auditor's remuneration (excluding VAT):		
Audit	9,990	9,750
Other services provided by previous auditor	13,052	10,821
	<u>          </u>	<u>          </u>

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2020	2019
	£	£
Salaries and wages	257,017	210,895
Social security costs	21,775	32,546
Other pension costs	31,424	38,843
Healthcare provision	4,848	5,718
Temporary staff costs	13,661	23,789
Recruitment and other staff costs	1,205	10,560
	<u>          </u>	<u>          </u>
	<u>329,930</u>	<u>322,351</u>

No employee earned more than £60,000 during the year (2019: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £223,441 (2019: £195,785).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £11,838 (2019: £19,589) incurred by 8 (2019: 16) members relating to attendance at meetings of the trustees.

The Charity has taken out a charity trustees' indemnity and professional indemnity insurance policy that provides professional indemnity cover for the Trustees of the Charity. The cover provided by the policy is £5 million for any one claim. The cost of this insurance policy to the Charity for the year was £8,424 (2019: £7,590).

# The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

## Notes to the financial statements

### For the year ended 30 September 2020

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#### 7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 12

#### 8 Related party transactions

Joe O'Donoghue is a Trustee of BAPRAS and also works in the capacity of JPRAS Editor. He is remunerated for his work on an annual basis. For 2020 his remuneration was £10,248 (2019: £10,062). There are no outstanding balances with related parties at the reporting date and any provisions for doubtful debts.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

#### 9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 10 Tangible fixed assets

	Presidential badge and chain £	Total £
<b>Cost</b>		
At the start of the year	7,905	7,905
At the end of the year	7,905	7,905
<b>Depreciation</b>		
At the start of the year	7,523	7,523
Charge for the year	96	96
At the end of the year	7,619	7,619
<b>Net book value</b>		
<b>At the end of the year</b>	286	286
At the start of the year	382	382

All of the above assets are used for charitable purposes.

The British Association of Plastic Reconstructive and Aesthetic Surgeons (BAPRAS)

Notes to the financial statements

For the year ended 30 September 2020

11 Listed investments

	2020 £	2019 £
Fair value at the start of the year	1,949,395	1,900,263
Additions at cost	78,537	75,105
Disposal proceeds	(4,606)	(4,467)
Net gain / (loss) on change in fair value	(22,961)	(21,506)
	<u>2,000,365</u>	<u>1,949,395</u>
Cash held by investment broker pending reinvestment	-	-
Fair value at the end of the year	<u><u>2,000,365</u></u>	<u><u>1,949,395</u></u>

Investments comprise:

	2020 £	2019 £
UK Common investment funds	2,000,365	1,949,395
Cash	-	-
	<u>2,000,365</u>	<u>1,949,395</u>

12 Debtors: amounts falling due within one year

	2020 £	2019 £
Trade debtors	9,888	2,686
Other debtors	45,813	25,751
Prepayments and accrued income	43,345	193,067
	<u>99,046</u>	<u>221,504</u>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	55,981	79,857
Taxation and social security	45,057	11,552
Other creditors	-	7,716
Accruals	22,460	73,888
Deferred income (note 21)	185,247	96,199
	<u>308,745</u>	<u>269,212</u>

Notes to the financial statements

For the year ended 30 September 2020

14 Deferred income

Deferred income comprises income received in advance of events and royalty income that relates to the next reporting period.

	2020 £	2019 £
Balance at the beginning of the year	96,199	40,206
Amount released to income in the year	(96,199)	(40,206)
Amount deferred in the year	185,247	96,199
Balance at the end of the year	<u>185,247</u>	<u>96,199</u>

15a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	286	–	286
Investments	2,000,365	–	2,000,365
Net current assets	167,245	–	167,245
Net assets at 30 September 2020	<u>2,167,896</u>	<u>–</u>	<u>2,167,896</u>

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	382	–	382
Investments	1,949,395	–	1,949,395
Net current assets	266,602	–	266,602
Net assets at 30 September 2019	<u>2,216,379</u>	<u>–</u>	<u>2,216,379</u>

Notes to the financial statements

For the year ended 30 September 2020

16a Movements in funds (current year)

	At 1 October 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2020 £
<b>Restricted funds:</b>					
e-Learning Fund	-	3,750	(5,792)	2,042	-
<b>Total restricted funds</b>	-	3,750	(5,792)	2,042	-
<b>Unrestricted funds:</b>					
General fund	2,216,379	1,053,774	(1,100,215)	(2,042)	<b>2,167,896</b>
<b>Total unrestricted funds</b>	2,216,379	1,053,774	(1,100,215)	(2,042)	<b>2,167,896</b>
<b>Total funds</b>	2,216,379	1,057,524	(1,106,007)	-	<b>2,167,896</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

16b Movements in funds (prior year)

	At 1 October 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 October 2019 £
<b>Restricted funds:</b>					
e-Learning Fund	-	2,500	(2,917)	417	-
<b>Total restricted funds</b>	-	2,500	(2,917)	417	-
<b>Unrestricted funds:</b>					
General Fund	2,277,528	1,241,179	(1,297,911)	(417)	<b>2,216,379</b>
<b>Total unrestricted funds</b>	2,277,528	1,241,179	(1,297,911)	(417)	<b>2,216,379</b>
<b>Total funds</b>	2,277,528	1,243,679	(1,300,828)	-	<b>2,216,379</b>

**Purposes of restricted funds**

The e-Learning Fund was set up in 2008/2009 following the receipt of funding from the Department of Health to cover the costs incurred by the Charity in working in partnership with the Department of Health on its e-Learning for Healthcare programme. For 2020, the Charity funded £2,042 (2019: £417) of this expenditure itself by a transfer from the General Fund.

**17 Pension Commitments**

**General description of the pension scheme**

The Charity is a participating employer in the Superannuation Arrangements of the University of London ("SAUL"), which is a centralised, funded, defined benefit scheme within the United Kingdom and is contracted-out of the Second State Pension (prior to April 2016). SAUL is an independently-managed pension scheme for the non-academic staff of over 50 colleges and institutions with links to higher education.

Pension benefits accrued within SAUL currently build up on a Career Average Revalued Earnings ("CARE") basis. Following a consultation with Members, the SAUL Final Salary Section closed from the 31 March 2016 and all Members now build up benefits on a CARE basis.

The Charity is not expected to be liable to SAUL for any other current participating employer's obligations under the Rules of SAUL, but in the event of an insolvency of any participating employer within SAUL, an amount of any pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation.

**Funding policy**

SAUL's statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred in paying SAUL's benefits as they fall due (the "Technical Provisions"). SAUL adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments, which arise from Members' accrued pension rights, to be met.

The Technical Provisions assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. However, the funding method and assumptions do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future.

A formal actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2017. Informal reviews of SAUL's position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out between formal valuations.

The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. As a whole, the market value of SAUL's assets was £3,205 million representing 102% of the liabilities for benefits accrued up to 31 March 2017.

The cost of future benefits being built up is 28.7% of Members' salaries compared to a combined contribution from Members and Employers of 22%. This means the shortfall, known as a 'contribution strain' has increased to 6.7%, however in view of the surplus identified as at 31 March 2017, no further changes to benefits or contributions are currently proposed.

**18 Operating lease commitments payable as a lessee**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2020 £	2019 £
Less than one year	15,630	7,040
One to five years	96,876	112,506
	112,506	119,546

**19 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.