

ASSOCIATION OF STOMA CARE NURSES UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ASSOCIATION OF STOMA CARE NURSES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Bird N Rolls R Davenport S Turley M Jerome J Sica	(Appointed 20 June 2023) (Appointed 20 June 2023) (Appointed 20 June 2023)
-----------------	--	--

Charity number	1043897
-----------------------	---------

Principal office	c/o Delegant Ltd Unit 12 Home Farm School Road Ardington OX12 8PD
-------------------------	---

Independent examiner	Calculo Tax Audit Limited 29-31 Castle Street High Wycombe Buckinghamshire United Kingdom HP13 6RU
-----------------------------	---

ASSOCIATION OF STOMA CARE NURSES UK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

ASSOCIATION OF STOMA CARE NURSES UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Objects of the ASCN UK shall be to promote the art and science of stoma care nursing (and related conditions) and to improve facilities and opportunities for nurses and others engaged in such care to further their education and skills in the profession of specialist stoma care nursing.

The objects of the ASCN UK shall be to drive the development and dissemination of evidence based, best practice stoma care and be recognised as the vanguard of this for all healthcare settings.

Define and promote consistency in standards of care, enabling advocacy, improved outcomes and experience for people living with a stoma.

Spearhead global collaboration between stoma care nurses, to drive improvement, education and protect the professional standing of our members.

Represent and promote the stoma care specialism within healthcare and political arena's to safeguard services for the future.

Activities

There have been several successful meetings with the PIPs forum and BHTA over the past year.

Close collaboration with the Medical Technologies Directorate was emphasized, ensuring a voice for stoma care within that influential forum.

New Project work has begun in collaboration with Sarah Russell on developing a national standard for exercise after stoma surgery (ExPASS). ASCN have reached out to industry to support the funding of this project.

Committee members were in attendance at the BJN annual awards earlier in the year.

The Committee have been working on various guideline updates throughout the year, with the support of the area reps. This had led to clear outcomes from the consensus statements, with thirteen statements created to help achieve consensus regarding the role of the specialist stoma care nurse.

A notable achievement was the publication of the ASCN book, "Specialist Care Nursing: A Guide for Clinical Practice."

A survey was conducted to gather information about the current state of Stoma care practices across the country. A total of 117 responses were received, representing approximately 40% of different departments nationwide.

Plan to amend their band competencies to avoid band 2 employees completing band 3 work. The importance of utilizing band two, three, and four members effectively will be emphasized.

Following the Brighton Conference ASCN UK have taken on the Advancing Stoma Care Services project to define a Mandatory pathway of care for people having stoma surgery to be adopted by GIRFT. This is a huge project still very much in its infancy.

ASSOCIATION OF STOMA CARE NURSES UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Members of the Association who facilitate/contribute to the Education programmes, do so on a voluntary basis.

Very successful first face to face conference in Brighton with nearly 433 delegates & 159 exhibitor representatives including industry, patient voluntary sector support groups. The new book – Stoma care Specialist Nursing – A Guide for Clinical Practice (White & Perrin Eds 2023) published by the ASCN UK committee, area reps and key names within the field of stoma care.

Financial review

The accounts of the Association are in good order. The trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations and finances, and are satisfied that they have established systems to mitigate the significant risks.

The charity sets aside reserves to cover:

- the contingency of operational costs
- ongoing projects
- sufficient funds to cover cash flow requirements in the case of a significant reduction in income
- unexpected additional costs.

The level of reserves is maintained at the appropriate level by way of provision from current income. The level of unrestricted reserves as at the last day of the financial year was £149,847. The trustees feel this is more than sufficient to cover any costs in the short term as above.

In the 2024 year, the net movement in funds was a surplus of £6,322 (2023: £21,923).

The annual membership fees of £20 contribute towards the management and maintenance of ASCN UK secretariate.

ASCN UK set up the Jean Preston Fund in 2010 with the unique purpose of offering financial support for its members for any stoma care specialist professional educational. The Jean Preston fund enables any full member of ASCN to apply for an Education Grant which can be used towards developing their professional knowledge and services to patients with a stoma. The Fund has historically been based solely on donations, although starting in 2017, a percentage of the Annual Conference profit will be added to this fund as an acknowledgement of the challenges facing stoma care nurse and practitioner funding.

This year we agreed to fund two applications of funding from members to attend the annual conference, and the trustees agreed to fund the educational request of a member to complete a scoping project to assess need and determine optimal approach for paediatric colorectal surgery education and training. This research will be presented at the next annual conference.

Structure, governance and management

Constitution. The constitution is reviewed every two years. In 2017 the constitution recognised the change of name from WCET (UK) to ASCN (UK). The latest issue of the constitution was amended in 2023 and the objectives stated in that constitution are:

The Objects of the ASCN UK shall be to promote the art and science of stoma care nursing (and related conditions) and to improve facilities and opportunities for nurses and others engaged in such care to further their education and skills in the profession of specialist stoma care nursing.

ASSOCIATION OF STOMA CARE NURSES UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

A Bird

N Rolls

R Davenport

S Turley

(Appointed 20 June 2023)

M Jerome

(Appointed 20 June 2023)

J Sica

(Appointed 20 June 2023)

C Swash

(Resigned 30 June 2023)

A Perrin

(Resigned 30 June 2023)

Recruitment and appointment of trustees

Trustees are elected to membership of the Committee by ASCN UK Members at the Annual General Meeting following a call for nominations earlier in the year. Three new Trustees were elected to the committee on the 20th of June 2023, and formally accepted by the membership at the Annual General Meeting on the 9th of October 2023.

A FULL MEMBER shall be a registered nurse who practices within the specialist sphere of stoma care. A Full member will have the privilege of making motions/proposals, voting, holding office and shall have all other privileges of membership.

An ASSOCIATE MEMBER shall be an individual working (or retired) within the field of stoma care who supports the mission and objects of ASCN UK, but doesn't meet full membership criteria, including an individual who may work within the specialty of stoma care to deliver care under the direction of a specialist stoma care nurse. An associate is required to pay dues and will have all the privileges of membership except those of making motions, holding office or voting.

Membership of the Association currently stands at 586 members (including 45 associate members).

The management of the ASCN UK is undertaken by an elected Committee of 6 persons, some of whom are also Trustees for the Association.

The trustees' report was approved by the Board of Trustees.

Narasha Rolls

.....
N Rolls

Trustee

Date:

ASSOCIATION OF STOMA CARE NURSES UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION OF STOMA CARE NURSES UK

I report to the trustees on my examination of the financial statements of Association of Stoma Care Nurses UK (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr J Walton FCA

Calculo Tax Audit Limited

29-31 Castle Street
High Wycombe
Buckinghamshire
HP13 6RU
United Kingdom

Dated:

ASSOCIATION OF STOMA CARE NURSES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income from:					
Membership & donations	3	12,428	35,000	47,428	27,065
Conference & educational activities	4	282,038	-	282,038	270,878
Investment income	5	703	-	703	129
Total income		295,169	35,000	330,169	298,072
Expenditure on:					
Charitable activities	6	315,847	8,000	323,847	276,149
Total expenditure		315,847	8,000	323,847	276,149
Net income/(expenditure) and movement in funds		(20,678)	27,000	6,322	21,923
Reconciliation of funds:					
Fund balances at 1 April 2023		170,535	-	170,535	148,612
Fund balances at 31 March 2024		149,857	27,000	176,857	170,535

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

ASSOCIATION OF STOMA CARE NURSES UK

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	11,861		154,918	
Cash at bank and in hand		179,275		225,474	
		<u>191,136</u>		<u>380,392</u>	
Creditors: amounts falling due within one year	14	(14,279)		(209,857)	
Net current assets			176,857		170,535
The funds of the charity					
Restricted income funds	15	27,000		-	
Unrestricted funds	16	149,857		170,535	
		<u>176,857</u>		<u>170,535</u>	

The financial statements were approved by the trustees on

.....
N Rolls
Trustee

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Delegant Ltd, Unit 12 Home Farm, School Road, Ardington, Wantage, OX12 8PD.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

Fixtures and fittings	33% straight line
Website	33% straight line

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from membership & donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	-	35,000	35,000	13	-	13
Members' subscriptions	11,772	-	11,772	11,384	-	11,384
Jean Preston Fund donations	656	-	656	15,668	-	15,668
	<u>12,428</u>	<u>35,000</u>	<u>47,428</u>	<u>27,065</u>	<u>-</u>	<u>27,065</u>

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Unrestricted funds		
Exhibition and sponsorships	161,300	144,278
Delegate fees	107,334	115,265
Gala dinner	13,399	10,875
Other income	5	460
	<u>282,038</u>	<u>270,878</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	703	129
	<u>703</u>	<u>129</u>

6 Expenditure on charitable activities

	Conference 2024 £	Special Projects 2024 £	Total 2024 £	Conference 2023 £
Direct costs				
Conference	298,817	-	298,817	233,367
Special project expenses	-	8,000	8,000	-
	<u>298,817</u>	<u>8,000</u>	<u>306,817</u>	<u>233,367</u>
Share of support and governance costs (see note 7)				
Support	17,030	-	17,030	42,782
	<u>315,847</u>	<u>8,000</u>	<u>323,847</u>	<u>276,149</u>
Analysis by fund				
Unrestricted funds - general	315,847	-	315,847	276,149
Restricted funds	-	8,000	8,000	-
	<u>315,847</u>	<u>8,000</u>	<u>323,847</u>	<u>276,149</u>

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs allocated to activities

	2024 £	2023 £
Depreciation	-	3,710
Office	6,575	1,979
Jean Preston expenses	2,224	14,365
Legal and professional	6,024	20,843
Bank charges	2,187	1,885
Bad debts	20	-
	<u>17,030</u>	<u>42,782</u>
Analysed between:		
Conference	<u>17,030</u>	<u>42,782</u>

Support costs are all allocated to the annual conference which is the main activity of the charity and include £1,800 (2023: £660) of accountancy costs for independent examination fees.

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>-</u>	<u>3,710</u>

9 Trustees

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

Two trustees were reimbursed a total of £1,104 for expenses during the year (2023: £Nil). These related to travel and subsistence costs.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Fixtures and fittings	Website	Total
	£	£	£
Cost			
At 1 April 2023	333	16,130	16,463
At 31 March 2024	333	16,130	16,463
Depreciation and impairment			
At 1 April 2023	333	16,130	16,463
At 31 March 2024	333	16,130	16,463
Carrying amount			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	11,861	140,846
Prepayments and accrued income	-	14,072
	11,861	154,918

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,512	17,952
Trade creditors	4,847	(309)
Other creditors	420	185
Accruals and deferred income	3,500	192,029
	14,279	209,857

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Special Projects Fund	-	35,000	(8,000)	27,000

The charity is currently running two special projects: Advancing Stoma Care Services (ASCS) and Exercise and Physical Activity After Stoma Surgery (EXPASS). The projects are running to raise standards of stoma care and to provide guidance to stoma care nurses. Supporters of the charity are approached for donations to assist in funding these particular projects.

16 Unrestricted funds

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	170,535	295,169	(315,847)	149,857

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	148,612	298,072	(276,149)	170,535

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	149,857	27,000	176,857
	149,857	27,000	176,857

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	170,535	-	170,535
	170,535	-	170,535

ASSOCIATION OF STOMA CARE NURSES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

18 Jean Preston Fund

The Jean Preston Fund was set up in 2010 by the Charity with the purpose of offering financial support for its members in relation to relevant educational purposes. The Jean Preston fund enables any full member of ASCN to apply for an education grant which can be used towards developing their professional knowledge and services to patients with a stoma.

This fund is unrestricted and donations are not usually material to the Charity and therefore not accounted for separately in the Statement of Financial Activities. The trustees usually allocate ten percent of the annual conference profit towards the above purposes which support the Charity's overall objectives.

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).