

Company Registration No. 03029494
Charity No. 1046073

Association for Continence Advice

Company Limited by Guarantee

**Unaudited financial statements
for the year ended 31 December 2021**

**Association for Continence Advice
Company Limited by Guarantee
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Structure, governance and management

The Association for Continence Advice (ACA) is both a company limited by guarantee, incorporated 6 March 1995, and a registered charity with effect from 27 April 1995. Founded in 1980 it is a multi-disciplinary professional membership association for health and allied health care professionals involved in the promotion of continence and the improved management of incontinence.

The Executive Committee is the management group responsible for the daily management of the Association and consists currently of nine members who are also the charity trustees. The Executive Committee acts as both the professional body for provision of education to members and is also the business arm of the Association. The Executive Committee derives its authority from the membership and from the ratification of the annual business plan at the Association's annual general meeting. The Executive Committee holds meetings four times per year, plus a short meeting at the annual conference. Executive Committee members are elected by electronic ballot of the full voting membership. The officers of the Association are elected by the Executive Committee to include the posts stated under 'Charity Trustees and Executive Committee'. The Executive Committee must comprise no fewer than four full members.

Legal Status

The aims of the Association, as set out in the Memorandum and Articles of Association, require the trustees/directors to discharge their responsibilities under the Charities Act 2011 and the Companies Act 2006. Every trustee is personally responsible and accountable for the prudent management of the assets of the Association and is required to work prudently in the interests of the charity. An annual return of accounts and activities is required and provided in the production of proper accounting records which disclose with reasonable accuracy, at any time during the financial year, the financial position of the charity. All such records relating to financial statements must comply with the existing legislation and the Association has always met all obligations in this respect.

Objectives and activities

The key objective of the Association is the provision of education, in the standards of care available to health and allied health care professionals working in the field of continence, as well as the provision of up-to-date management techniques and supporting research leading to better evidence-based practice.

Achievements and performance

2021 has remained a challenging year for ACA due to the high number of Executive Committee, Branch Officers and clinical members being redeployed from their clinical roles due to COVID 19. ACA made the decision to cancel their 2021 face to face conference in the light of COVID 19 restrictions and government guidance. The ACA National e-conference took place 24th & 25th May 2021 at a very affordable £35 for members.

Unsurprisingly the ACA overheads have decreased significantly, mainly due to the cancellation of face to face Executive meetings and face to face representation at other organizational meetings. ACA made the decision to host all 2021 meetings virtually, it is believed there are benefits to hosting face to face meetings and when permitted these will be planned for the future. ACA have now been operating virtually since the pandemic and are fortunate to have the advances in technology to ensure the ACA Trustees continue in their duties across all areas effectively.

The ACA newsletter revenue has increased in 2021, making a surplus above forecast. The newsletter continues to be digital print only, a decision brought on by COVID 19 and likely to be continued in the future.

The ACA Branch income is below forecast due to the lack of physical events in 2021, this is likely to return to normal in 2022 following COVID 19 restrictions being lifted. The branches have adapted to online meetings to ensure their branch members are able to access regional learning and development opportunities and be kept up to date.

ACA continues to have representation on external groups, Industry and various professional forums across both adult and Paediatric client groups. The organisation continues to develop these links nationally, with links to the House of Lords through the All-Political Party Group and working with NICE and internationally through the International Continence Society and Global Foundation for Incontinence. Further links have been established with the Paediatric Continence Forum (PCF), NHS England Excellence in Commissioning Continence Care and the Expert LUTS group.

Financial review

Operating summary – Surplus £25,956

For the year ended 31st December 2021 there was a surplus of £25,956 which is £24,586 better than forecast.

Income ahead of Forecast by £4,773.

- The Advertising Income is £8,358 better than the budget but partially offset by lower branch income of £6,263 .
- Individual membership reduction is offset by corporate memberships.

Expenditure Underspend £19,973- There are a number of underspends in expenditure.

- Underspend of £3,969 in relation to Fitwise fees due to additional charges not levied in first quarter of 2021.
- Underspend on exec committee expenses of £5,138 – due to no physical meeting that had been forecast for.
- Branch expenditure is also underspent by £9,744, which is in line with the reduction in income noted above.
- Expenses for conference (£4,716) offset some of the underspend, although conference produced an overall profit of £17,025.
- Irrecoverable vat £3,703 underspend – this occurs due to level and type of income and expenditure in the year, the thresholds were not met this year, which is a positive for ACA.

For the Year ended 31st December 2021 there was a surplus of £25,956 which is £24,586 better than forecast. The Advertising Income is £8,358 better than the budget but partially offset by lower branch income of £6,263. Moreover, individual memberships reduction is offset by increase in corporate memberships.

The underlying financial position of the Association remains healthy with reserves of £ 144,320 of which £134,320 is unrestricted and non-designated funds, this represents a relatively strong position for the ACA to continue to invest in its future.

Plans for future periods

The ACA have plans to increase the membership in 2022, by enhancing offerings to members. The platform for the Understanding Continence Promotion formerly known as MOOC (Massive Open Online Course) is being replaced by the ACA on-line learning platform. Executive recently agreed a proposal to invest in a new platform to continue the on-line offering to our membership. This is evaluated to not only save ACA money but also ensure legacy of the content. Increasing student membership continues to be a focus. ACA are promoting membership via the conference platform and offering funded places to non-members, due to a lower uptake on these places by members. The hope is this encourages non-members to join ACA.

Plans for future periods (continued)

We are delighted that the Association for Continence Advice (ACA) Annual Conference and Exhibition will be held on the 16th & 17th May 2022 at the Mercure Bristol Grand. This year's conference will follow the theme 'Bridging The Gap In Bladder and Bowel Health'. The main programme will be of interest to Continence Advisors, Continence Nurses, Physiotherapists, Occupational Therapists, Urology Nurses and Specialist Nurses as well as Doctors or Allied Healthcare Professionals working within or interested in Continence Care. There will also be an extensive company exhibition offering new innovative products and practical solutions in the field of continence care. The price has been set to attract members and non-members to attend, fulfilling the key objective of the Association in educating others in continence care. The ACA trustees remain committed to delivering a high standard and educationally enriching conference over the coming year.

The Trustees have considered the charity's position and have completed the financial year in a very favorable position. Trustees feel therefore that there are still sufficient cash and reserves to continue.

Officers and administrative details

Company number	03029494
Charity number	1046073
Status	The organisation is a charitable company limited by guarantee, incorporated on 6 March 1995 in England.
Trustees	
Chair	Polly Weston
Treasurer	Bo Yeung
Hon Secretary	Dominic Mullins
	Nikki Cotterill
	Sheena Kennedy
	Davina Richardson
	Fiona Saunders
	Ruth Scrivens
	Gillian Davey (resigned 19 May 2021)
	Julie Vickerman (resigned 19 May 2021)
	Norma Hayes (resigned 2 January 2021)
Secretary	Dominic Mullins
Registered office	71 Queen Victoria Street London England EC4V 4BE
Business address	Blackburn House Redhouse Road Seafield Bathgate EH47 7AQ
Bankers	The Royal Bank of Scotland Plc 142-144 Princes Street Edinburgh EH2 4EQ
Independent examiner	Kenneth McDowell CA Saffery Champness LLP Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9BA

Statement of Trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

For and on behalf of the board of trustees,



**Bo Yeung
Trustee**

6 October 2022

Independent examiner's report to the trustees of the Association for Continence Advice ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Use of our report

This report is made solely to the charitable company's members and the trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our examination 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 independent examiner'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, the charitable company's members and trustees as a body, for our examination, for this report, or for the opinions we have formed.



**Kenneth McDowell CA
Saffery Champness LLP
Chartered Accountants**

13 October 2022

Edinburgh Quay
133 Fountainbridge
Edinburgh
EH3 9BA

Association for Continence Advice

**Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 December 2021**

		Unrestricted funds £	Total funds 2021 £	Total funds 2020 £
	Notes			
Income and endowments				
Donations and legacies	2	33,943	33,943	42,116
Charitable activities	3	60,177	60,177	10,844
Investment income	4	12	12	123
Other income	5	5,737	5,737	3,692
Total income		<u>99,869</u>	<u>99,869</u>	<u>56,775</u>
Expenditure on:				
Expenditure on charitable activities	6	71,656	71,656	60,624
Other expenditure	7	2,256	2,256	9,321
Total expenditure		<u>73,912</u>	<u>73,912</u>	<u>69,945</u>
Net income/(expenditure)		<u>25,957</u>	<u>25,957</u>	<u>(13,170)</u>
Total funds brought forward		118,363	118,363	131,533
Total funds carried forward	11	<u>144,320</u>	<u>144,320</u>	<u>118,363</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Association for Continence Advice

**Statement of financial position
For the year ended 31 December 2021**

	Notes	£	2021 £	£	2020 £
Current assets					
Debtors	9	48,215		52,996	
Cash at bank and in hand		<u>130,865</u>		<u>147,536</u>	
			179,080		200,532
Creditors: amounts falling due within one year	10	<u>34,760</u>		<u>82,169</u>	
Net current assets			<u>144,320</u>		<u>118,363</u>
Funds of the charity					
Restricted funds			-		-
Unrestricted funds	11		<u>144,320</u>		<u>118,363</u>
			<u>144,320</u>		<u>118,363</u>

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of trustees and authorised for issue on and are signed on its behalf by:



Polly Weston
Trustee



Bo Yeung
Trustee

Company Registration No. 03029494

6 October 2022

Association for Continence Advice

Notes to the financial statements For the year ended 31 December 2021

1. Accounting Policies

Company information

The Association for Continence Advice is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71 Queen Victoria Street, London, England, EC4V 4BE.

1.1 Accounting convention

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Association for Continence Advice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. 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 Income and expenditure

Income representing membership subscriptions, sales of conference tickets and exhibition space, interest and branch income receivable is accounted for on an accruals basis. Donations and gift aid claims are recognised on receipt of proceeds.

Resources expended are included in the statement of financial activities on an accruals basis.

All costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities as follows:

Charitable activities

These are costs relating to expenditure on preserving and maintaining the assets of the charity and the associated trade.

Other expenditure

These are costs associated with the running of the regional branches of the charity.

1.4 Stocks

Stocks representing promotional materials for resale are valued at the lower of cost and net realisable value.

1.5 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and 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.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as 'creditors: amounts falling due within one year' if payment is due within one year or less. If not, they are presented as 'creditors: amounts falling due after more than one year'. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Association for Continence Advice

Notes to the financial statements (continued) For the year ended 31 December 2021

1.7 Fund accounting

The funds of the charity are held in unrestricted and restricted funds. Unrestricted funds represent funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds represent funds which must be used in accordance with the specific objectives that were laid out by those parties providing the funds

1.8 Taxation

The company is a registered charity and is not liable for United Kingdom income tax or corporation tax on charitable activities.

2. Income from donations and legacies

	2021 £	2020 £
Donations		
COVID 19 grant	-	10,000
Donation	1,000	-
Sponsorship		
Sponsorship	1,785	1,190
Subscriptions		
Membership fees	15,800	18,134
Corporate Memberships	15,358	12,792
	<u>33,943</u>	<u>42,116</u>

3. Charitable activities

	2021 £	2020 £
Conference income	43,525	-
Journal advertising income	16,558	10,544
Other sales income	94	300
	<u>60,177</u>	<u>10,844</u>

4. Investment income

	2021 £	2020 £
Bank interest receivable	12	123
	<u>12</u>	<u>123</u>

Association for Continence Advice

**Notes to the financial statements (continued)
For the year ended 31 December 2021**

5. Other income

	2021	2020
	£	£
Branch income	5,737	3,692
	<u>5,737</u>	<u>3,692</u>

6. Expenditure on charitable activities

	2021	2020
	£	£
Education and training		
Educations and training	44,157	33,321
Support costs		
MOOC (Massive Open Online course) costs	1,000	4,333
Trustees meeting expenses	2,349	5,473
Printing, post and stationery	71	110
Independent examination fees	2,600	2,600
Accounting and bookkeeping fees	10,343	8,926
Bank charges	873	579
Insurance	966	954
Sundry expenses	-	(6,112)
Bad debt write off/(add back)	159	(444)
Irrecoverable VAT	-	4,852
Membership	1,298	802
Advertising	7,840	5,230
	<u>71,656</u>	<u>60,624</u>

7. Other expenditure

	2021	2020
	£	£
Branch expenses	2,256	9,321
	<u>2,256</u>	<u>9,321</u>

8. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,600</u>	<u>2,600</u>

Association for Continence Advice

**Notes to the financial statements (continued)
For the year ended 31 December 2021**

9. Debtors

	2021	2020
	£	£
Trade debtors	10,667	12,462
Prepayments	14,497	18,266
Other debtors	19,748	19,748
VAT	3,303	2,520
	<u>48,215</u>	<u>52,996</u>

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,097	11,377
Deferred income	24,892	68,192
Accruals	4,771	2,600
	<u>34,760</u>	<u>82,169</u>
Analysis of deferred income account		
General memberships	10,169	6,392
Corporate memberships	5,458	8,553
Conference	9,265	53,247
	<u>24,892</u>	<u>68,192</u>

During the year brought forward deferred income of £68,192 was released to the statement of financial activities and a further £24,892 of income was deferred.

Association for Contenance Advice

Notes to the financial statements (continued) For the year ended 31 December 2021

11. Analysis of charitable funds

	As at 1 January 2021	Income	Expenditure	As at 31 December 2021
	£	£	£	£
General funds				
General funds	108,363	99,869	(73,912)	134,320
Designated funds				
Conference fund	10,000	-	-	10,000
	<u>118,363</u>	<u>99,869</u>	<u>(73,912)</u>	<u>144,320</u>
	As at 1 January 2020	Income	Expenditure	As at 31 December 2020
	£	£	£	£
General funds				
General funds	121,533	56,775	(69,945)	108,363
Designated funds				
Conference fund	10,000			10,000
	<u>131,533</u>	<u>56,775</u>	<u>(69,945)</u>	<u>118,363</u>

The general fund relates to any aggregate surplus of income over expenditure and is available to be spent in pursuit of the charities objectives at the absolute discretion of the trustees.

The conference fund relates to £10,000 which was set aside, prior to incorporation on 6 March 1995, as a reserve to meet any costs of future conferences that are not recovered from future conference income.

12. Transactions with trustees

No trustees received remuneration in the year.

Travel and subsistence expenses reimbursed to trustees or paid directly to third parties totalled £544 (2020: £2,973).

13. Related party relationships and transactions

No member of the management committee received any remuneration during the year. There were no employees in the year.

No trustee or any person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Association for Continence Advice

Notes to the financial statements (continued)
For the year ended 31 December 2021

14. Comparative Statement of Financial Activities for the year ended 31 December 2020

	Unrestricted funds 2020	Total Funds 2020
	£	£
Income and endowments		
Donations and legacies	42,116	42,116
Charitable activities	10,844	10,844
Investment income	123	123
Other income	3,692	3,692
Total income	<u>56,775</u>	<u>56,775</u>
Expenditure on:		
Expenditure on charitable activities	60,624	60,624
Other expenditure	9,321	9,321
Total expenditure	<u>69,945</u>	<u>69,945</u>
Net expenditure	<u>(13,170)</u>	<u>(13,170)</u>
Reconciliation of funds		
Total funds brought forward	131,533	131,533
Total funds carried forward	<u>118,363</u>	<u>118,363</u>

15. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member, is limited to £1.