

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY

England & Wales · Charity number 1066856

Details

Other names EPUAP

Status Registered

Legal form Charitable company

Company number [03438264](#)

Registered 1997-12-15

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE RELIEF OF PERSONS SUFFERING FROM PRESSURE ULCERS, IN PARTICULAR THROUGH RESEARCH AND THE EDUCATION OF THE PUBLIC

Activities: Mission StatementThe EPUAP's objective is to provide the relief of persons suffering from or at risk of pressure ulcers, in particular through research and the education of the public.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** EUROPE, TURKEY
- Czech Republic
- Portugal

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,669	£90,120	-	-
2024-03-31	£87,685	£121,428	-	-
2023-03-31	£45,646	£50,739	-	-
2022-03-31	£57,079	£47,734	-	-
2021-03-31	£76,969	£50,648	-	-

Trustees

Name	Role	Appointed
Alison Porter Armstrong		2017-09-26
Andrea Pokorna		2017-09-26
Beata Gress Halasz		2020-09-25
Britt Hansen		2018-09-11
Camilla Leerskov Soerensen		2020-09-25
Dominique Sigaud-Roussel		2015-09-18
Guido Ciprandi		2019-09-17
Helen Strapp		2020-09-25
Joan-Enric Torra i Bou		2020-09-25
Katrin Balzer		2015-09-18
Kirsti Ahmajaarvi		2020-09-25
Lucie Charbonneau		2019-09-17
Peter Worley		2017-09-26
Steven Smet		2015-09-18
Susanne Coleman		2016-07-26
Ulrika Kallman		2015-09-18

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY

England & Wales - Charity number 1066856

Accounts

Registered number: 3438264
Charity number: 1066856

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Andrea Pokorna, Czech Republic -President (appointed 26 September 2017)
Tom O'Connor, President elect (appointed 23 September 2021)
Jane Nixon, UK - Co-Treasurer and Co-Chair Guidelines Committee (appointed 23 September 2021)
Dominique Sigauco-Roussel, Co-Chair of Scientific Committee (appointed 14 September 2023)
Pierre-Yves Rohan, France - Co-Chair EPUAP Research Committee (appointed 23 September 2021)
Steven Smet, Belgium - Chair EPUAP Education Committee (appointed 15 September 2022)
Beata Gress Halasz, Slovakia - Co-Chair EPUAP Education Committee (appointed 25 September 2020)
Lucie Charbonneau, Switzerland - Chair Annual Meeting (appointed 19 September 2019)
Jan Kottner, Germany (resigned 24 September 2025)
Allison Porter Armstrong, UK -Treasurer (appointed 26 September 2017, resigned 24 September 2025)
Dinitri Beeckman, Belgium (appointed 26 September 2017, resigned 24 September 2024)
Britt Hansen, Denmark (appointed 11 September 2018, resigned 24 September 2024)
Katrin Balzer, Germany (appointed 14 September 2023)
Rosemarie Derwin, Ireland (appointed 14 September 2023)
Guido Ciprandi, Italy (appointed 1 September 2011)
Ingebjorg Irgens, Norway (appointed 14 September 2023)
Joan-Enric Torra i Bou, Spain (appointed 25 September 2020)
Kirsti Ahmajaarvi, Finland (appointed 25 September 2020)
Ulrika Kallmann, Sweden (appointed 14 September 2023)
Helen Strapp, Ireland (appointed 25 September 2020)
Camilla Leerskov Soerensen, Denmark (appointed 25 September 2020)
Maarit Ahtiala, Finland (appointed 23 September 2021)
Carina Baath, Sweden (appointed 23 September 2021)
Daphne Weihs, Israel (appointed 14 September 2023)
Knaerke Soegaard, Denmark (appointed 23 September 2021)
Silvia Caggiari, British (appointed 24 September 2024)
Susanne Coleman, British (appointed 24 September 2024)
Pedro Sardo, Portuguese (appointed 24 September 2024)
Peter Worsley, British (appointed 24 September 2024)

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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Company registered number 3438264

Charity registered number 1066856

Registered office Clinical Trials Research Unit
University of Leeds
Leeds
West Yorkshire
LS2 9JT

Chief executive officer Andrea Pokorna

Accountants Birgitte Toft Accountancy Limited
Accountants
29 Tweedy Street
Wilsden
Bradford
West Yorkshire
BD15 0AE

Bankers Natwest Bank
Keighley (A) Branch
63 North Street
Keighley
West Yorkshire
BD21 3SB

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the European Pressure Ulcer Advisory Panel Charity for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The European Pressure Ulcer Advisory Panel (EPUAP) exists to improve the lives of people who are at risk of or suffering from pressure ulcers. Our mission is to advance research, provide public education, and influence healthcare policy across Europe to ensure patient-centered, cost-effective prevention and treatment..

EPUAP serves as a collaborative platform for clinicians, researchers, educators, policymakers, industry, lay carers and the public. Our core activities include:

Delivering EU-wide educational campaigns and resources for both clinicians and the public

Supporting cross-border interdisciplinary research

Developing and disseminating international clinical guidelines

The 3rd Edition of the Clinical Practice Guidelines, co-published with NPIAP and PPPIA in 2019, continues to be widely used worldwide. The guidelines have been translated into 19 languages, with over 6,400 downloads of the full guidelines and more than 100,000 downloads of the Quick Reference Guides. They are also available in app format to improve accessibility for healthcare professionals.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

b. Main activities undertaken to further the company's purposes for the public benefit

The following major meetings were organised and conducted successfully:

In 2024, EPUAP began contributing to the 4th International Pressure Injury Guideline in collaboration with NPIAP and PPPIA. The updated methodology is complete, and work on the new guidelines is progressing. The prevention chapters were released in February 2025, with treatment chapters scheduled for publication throughout 2025–2026. This will be a “live” document, continuously updated as new evidence becomes available.

EPUAP also played a key role in the **Prophylactic Dressing Standards Initiative (PDSI)** — a three-year programme (2021–2024) aimed at developing consensus “gold standards” for prophylactic dressings.

EPUAP remains a vibrant and growth-oriented society, raising pressure ulcer awareness, advancing education, fostering research and clinical guidelines, and engaging industry to elevate standards of care. These contributions benefit practitioners and patients as well as lay carers and wide community across Europe and beyond

c. Risk management

The trustees have identified the major risks which the charity faces and are taking steps to mitigate those risks.

Achievements and performance

a. Main achievements of the company

The 2024 Annual Meeting was held 25 - 27 September 2024 in Lausanne, Switzerland, hosted at the SwissTech Convention Center. The theme was “Pressure Ulcers – The Clock Is Ticking!”.

Awards included Innovation in Care, Investigator Awards (Early Career: Silvia Caggiari; Experienced: Jan Kottner), Excellence in Education, and various presentation awards.

The annual meeting brought together 544 participants from 44 countries. 12 key sessions, 10 free paper sessions, 7 workshops and 6 industry symposia, as well as other award sessions, were part of the scientific programme. A special issue of Journal of Wound Care was published where the best abstracts were published as well as the full text of selected invited keynote speeches.

The 2025 Annual Meeting is scheduled for **24–26 September 2025 in Helsinki, Finland**.

The main theme is **Care pathways in prevention and management of pressure ulcers**. More information is available on the conference website: <https://epuap2025.org/>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

b. EPUAP President's vision for 2024-2025

The President's priorities for the period focused on:

Strengthening the connection between education, clinical practice, and research

Supporting inter-, multi-, and transdisciplinary collaboration in pressure ulcer management

Facilitating implementation of international and national-level strategies.

The Board works collectively to deliver on the President's vision and to advance the charity's strategy. Activities are coordinated through four committees — Research, Education, Scientific, and Guidelines — each chaired or co-chaired by Trustees who serve on a voluntary basis.

c. Review of activities

The EPUAP is a thriving society, which is constantly growing in size and influence, and will continue to expand and increase its impact related to the awareness to pressure ulcers, education, research and clinical guidelines, as well as involvement of industry – which sets higher standards for patient management and care. We will continue to lead in all the above aspects across Europe.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

d. Fundraising activities and income generation

EPUAP continues to strengthen its impact by supporting research, raising awareness, and encouraging collaboration.

The annual **Stop Pressure Ulcer Day** remains a vibrant global initiative, observed on the third Thursday of November. The 2024 event was held on 21 November, with the 2025 campaign scheduled for 20 November.

EPUAP also funds research collaborations and exchange scholarships. Projects funded during this reporting period include:

Empowering Patient Expertise (EmpowerPEX): Establishing an advisory panel to identify research priorities for pressure ulcer prevention based on lived experience

Digital PI-GAME: Evaluating the impact of a digital learning tool on nursing students' ability to categorize and stage pressure injuries

ASPECT: Studying soft tissue properties in high-risk populations to improve prevention strategies

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity reported net outgoing resources of £27,601 for the year 2025 (2024: £32,348). The funds of the charity are continually monitored by the trustees.

It is a financial imperative of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and cover publication expenses.

This report has been prepared in accordance with the provisions of section 419(2) of the Companies Act 2006 relating to small companies.

Structure, governance and management

a. Constitution

European Pressure Ulcer Advisory Panel Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have identified the major risks which the charity faces and are taking steps to mitigate those risks.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company 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.

Approved by order of the members of the board of Trustees on 25 September 2025 and signed on their behalf by:

Andrea Pokorna

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of European Pressure Ulcer Advisory Panel Charity ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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.

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

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

Signed:

Dated: 25 September 2025

Birgitte Toft Accountancy Limited

MAAT MATT

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	2	31,506	31,506	38,837
Other trading activities	3	31,163	31,163	48,848
Total income		62,669	62,669	87,685
Expenditure on:				
Charitable activities	4	90,120	90,120	121,428
Total expenditure		90,120	90,120	121,428
Net movement in funds		(27,451)	(27,451)	(33,743)
Reconciliation of funds:				
Total funds brought forward		272,525	272,525	306,268
Net movement in funds		(27,451)	(27,451)	(33,743)
Total funds carried forward		245,074	245,074	272,525

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

The notes on pages 13 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Total funds 2025 £	<i>Total funds 2024 £</i>
Gross income in the reporting period		62,669	<i>87,685</i>
Less: Total expenditure		(90,120)	<i>(121,428)</i>
Net expenditure for the reporting period		(27,451)	<i>(33,743)</i>

The notes on pages 13 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets		-	-
Current assets			
Debtors	8	(58,172)	(35,814)
Cash at bank and in hand		306,382	311,475
		<u>248,210</u>	<u>275,661</u>
Creditors: amounts falling due within one year	9	(3,136)	(3,136)
Net current assets		245,074	272,525
Total assets less current liabilities		245,074	272,525
Net assets excluding pension asset		245,074	272,525
Total net assets		245,074	272,525
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	245,074	272,525
Total funds		245,074	272,525

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 25 September 2025 and signed on their behalf by:

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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REGISTERED NUMBER: 3438264

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

Andrea Pokorna

The notes on pages 13 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

European Pressure Ulcer Advisory Panel Charity 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.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Debtors

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

1.5 Cash at bank and in hand

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

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies (continued)

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.7 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Sponsorships	31,506	31,506
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Sponsorships	38,837	38,837

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Membership	4,414	4,414
Conference & Events	26,749	26,749
	<u>31,163</u>	<u>31,163</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Membership	2,648	2,648
Conference & Events	46,200	46,200
	<u>48,848</u>	<u>48,848</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Pressure ulcer relief advice	72,343	72,343
Research	17,776	17,776
Other	1	1
	<u>90,120</u>	<u>90,120</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Pressure ulcer relief advice	100,803	100,803
Research	20,625	20,625
	<u>121,428</u>	<u>121,428</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Pressure ulcer relief advice	22,771	49,572	72,343
Research	17,776	-	17,776
	<u>40,547</u>	<u>49,572</u>	<u>90,120</u>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Pressure ulcer relief advice	54,142	46,662	100,804
Research	20,624	-	20,624
	<u>74,766</u>	<u>46,662</u>	<u>121,428</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Independent examiner's remuneration

	2025	2024
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,740	1,740

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £4,078 were reimbursed or paid directly to 26 Trustees (2024 - £3,180 to 26 Trustees). Expenses consist of meeting and travel expenses.

8. Debtors

	2025	2024
	£	£
Due after more than one year		
Other debtors	8,463	3,369
	8,463	3,369
Due within one year		
Trade debtors	(66,634)	(39,183)
Other unallocated	-	-
	(58,171)	(35,814)

9. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,136	3,136
Other unallocated	-	-

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Financial instruments

	2025	<i>2024</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	306,381	<i>311,475</i>

Financial assets measured at fair value through income and expenditure comprise of cash and bank.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	272,525	62,669	(90,270)	244,924
Unallocated amounts	-	-	150	150
	<u>272,525</u>	<u>62,669</u>	<u>(90,120)</u>	<u>245,074</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Unrestricted funds				
Designated Funds - all funds	306,268	87,685	(121,428)	272,525
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
General funds	272,525	62,669	(90,120)	245,074
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Designated funds	306,268	87,685	(121,428)	272,525
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Debtors due after more than one year	8,463	8,463
Current assets	239,747	239,747
Creditors due within one year	(3,136)	(3,136)
Total	<u>245,074</u>	<u>245,074</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Debtors due after more than one year	3,369	3,369
Current assets	272,291	272,291
Creditors due within one year	(3,136)	(3,136)
Total	<u>272,524</u>	<u>272,524</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY

England & Wales - Charity number 1066856

Accounts

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Andrea Pokorna, Czech Republic - President
Jan Kottner, Germany - Immediate past president
Alison Porter Armstrong, UK - Treasurer (appointed 26 September 2017)
Jane Nixon, UK - Co-Treasurer and Co-Chair Guidelines Committee (appointed 23 September 2021)
Tom O'Connor, Ireland - Chair Scientific Committee (appointed 23 September 2021)
Dominique Sigaucho-Roussel, Co-Chair of Scientific Committee (appointed 14 September 2023)
Dimitri Beeckman, Belgium - Co-Chair EPUAP Research Committee (appointed 26 September 2017)
Pierre-Yves Rohan, France - Co-Chair EPUAP Research Committee (appointed 23 September 2021)
Steven Smet, Belgium - Chair EPUAP Education Committee (appointed 15 September 2022)
Beata Gress Halasz, Slovakia - Co-Chair EPUAP Education Committee (appointed 25 September 2020)
Lucie Charbonneau, Switzerland - Chair Annual Meeting (appointed 19 September 2019)
Amit Gefen, Israel (resigned 14 September 2023)
Serena Crucianelli, Italy (resigned 14 September 2023)
Marie Line Gaubert, France (resigned 14 September 2023)
Ida Marie Bredesen, Norway (resigned 14 September 2023)
Paolo Alves, Portugal (resigned 14 September 2023)
Peter Worsley, UK (resigned 14 September 2023)
Britt Hansen, Denmark (appointed 11 September 2018)
Katrin Balzer, Germany (appointed 14 September 2023)
Rosemarie Derwin, Ireland (appointed 14 September 2023)
Guido Ciprandi, Italy (appointed 1 September 2011)
Ingebjorg Irgens, Norway (appointed 14 September 2023)
Joan-Enric Torra i Bou, Spain (appointed 25 September 2020)
Kirsti Ahmajaarvi, Finland (appointed 25 September 2020)
Ulrika Kallmann, Sweden (appointed 14 September 2023)
Helen Strapp, Ireland (appointed 25 September 2020)
Camilla Leerskov Soerensen, Denmark (appointed 25 September 2020)
Maarit Ahtiala, Finland (appointed 23 September 2021)
Carina Baath, Sweden (appointed 23 September 2021)
Daphne Weihs, Israel (appointed 14 September 2023)
Knaerke Soegaard, Denmark (appointed 23 September 2021)

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

Company registered number 3438264

Charity registered number 1066856

Registered office Clinical Trials Research Unit
University of Leeds
Leeds
West Yorkshire
LS2 9JT

Chief executive officer Jan Kottner

Accountants Birgitte Toft Accountancy Limited
Accountants
29 Tweedy Street
Wilsden
Bradford
West Yorkshire
BD15 0AE

Bankers Natwest Bank
Keighley (A) Branch
63 North Street
Keighley
West Yorkshire
BD21 3SB

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the European Pressure Ulcer Advisory Panel Charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The European Pressure Ulcer Advisory Panel's objective is to provide relief for persons suffering from or at risk of pressure ulcers in particular through research and education of the public and by influencing pressure ulcer policy in all European countries towards an adequate patient centred and cost-effective pressure ulcer care.

The major activity of the charity is to provide a platform for clinicians, researchers, educators, policy makers, industry, and the public to collaboratively work on improved health outcomes for those at risk or suffering from pressure ulcers. EPUAP provides EU wide education and campaigns with accessible resources for clinicians and the public and supports international and interdisciplinary research activities and partnerships. An important focus is the development of cross-continent international clinical guidelines to support practitioners in making informed decisions about interventions for prevention and treatment (visit <https://epuap.org/pu-guidelines/>).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2)'.

b. Main activities undertaken to further the company's purposes for the public benefit

The following major meetings were organised and conducted successfully:

The EPUAP 2023 Annual Meeting was held in Leeds on 13 – 15 September 2023. The theme was Innovations in pressure ulcer prevention and treatment. The conference was organized in partnership with Society of Tissue Viability.

The meeting was attended by 531 delegates from 39 countries, 122 abstracts were accepted and presented as free papers of posters during the conference programme. The following awards were assigned – Best Oral Presentation, Best Poster Presentation, Best Student Presentation, as well as the EPUAP 2023 Investigator Award, EPUAP 2023 Quality Improvement Project Award.

The next annual meeting will take place in Lausanne, Switzerland, between 25-27 September 2024. The main topics of the conference is Pressure Ulcers – The Clock Is Ticking! The conference is organized in partnership with SAfW, SOWC, World Council of Enterostomal Therapists and Haute école de santé de Genève.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Main achievements of the company

The roles of EPUAP in creating awareness to the pressure ulcer problem, in stimulating basic and clinical research and in developing guidelines are pivotal in Europe and worldwide.

The new 4th edition of the International Pressure Ulcer/Injury Guideline is currently in progress in cooperation with NPIAP and PPPIA, and it is expected to be published in February or March 2025.

EPUAP is raising awareness also with far-reaching activities such as the 'Stop Pressure Ulcer Day' initiative which continues to be an enormous success globally, with clinical and academic lectures and workshops, companies holding educational events, and considerable coverage in electronic and traditional healthcare media. The 2023 edition of STOP PU Day was held on 16 November. EPUAP promoted the day by selling merchandise and having a social media campaign. The organizations that participated send reports of their initiatives.

On 18 December 2023, EPUAP held a PU Curriculum Webinar designed to introduce the EPUAP PU Curriculum development process, to present the EPUAP PU curriculum and its content, the work of the EPUAP Education Committee on the EPUAP PU Curriculum e-Learning and to explain how to implement the EPUAP PU Curriculum into practice.

The EPUAP is delighted to lead all the above initiatives and to pave the way towards new means, science, technologies and guidelines to prevent or minimize the impact of pressure ulcers on vulnerable populations.

b. EPUAP President's vision for 2023-2024

In the period 2023 – 2024, EPUAP focused on collaborative partnerships, transparency and communication, digitalisation and sustainability.

EPUAP Board of Trustees

The Board of Trustees is tasked with delivering the President's vision and the 25 members represent 15 European Countries enabling penetration of the Charity activities across Europe. The activities of the Charity are delivered through 4 committees (Research; Education; Scientific; Guidelines) which are chaired and co-chaired by members of the Board of Trustees on a voluntary basis.

c. Review of activities

The EPUAP is a thriving society, which is constantly growing in size and influence, and will continue to expand and increase its impact related to the awareness to pressure ulcers, education, research and clinical guidelines, as well as involvement of industry – which sets higher standards for patient management and care. We will continue to lead in all the above aspects across Europe.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity reported net outgoing resources of £32,348 for the year 2024 (2023: £5,093). The funds of the charity are continually monitored by the trustees.

It is a financial imperative of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and cover publication expenses.

This report has been prepared in accordance with the provisions of section 419(2) of the Companies Act 2006 relating to small companies.

Structure, governance and management

a. Constitution

European Pressure Ulcer Advisory Panel Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have identified the major risks which the charity faces and are taking steps to mitigate those risks.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company 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.

Approved by order of the members of the board of Trustees on 24 September 2024 and signed on their behalf by:



Andrea Pokorna

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of European Pressure Ulcer Advisory Panel Charity ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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.

Independent examiner's statement

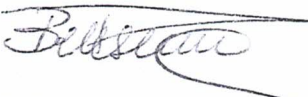
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

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

Signed:



Dated: 24 September 2024

Birgitte Toft Accountancy Limited

MAAT MATT

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	38,837	38,837	29,708
Other trading activities	3	48,848	48,848	15,938
Total income		<u>87,685</u>	<u>87,685</u>	<u>45,646</u>
Expenditure on:				
Charitable activities	4	121,428	121,428	50,739
Total expenditure		<u>121,428</u>	<u>121,428</u>	<u>50,739</u>
Net movement in funds		<u>(33,743)</u>	<u>(33,743)</u>	<u>(5,093)</u>
Reconciliation of funds:				
Total funds brought forward		306,268	306,268	311,361
Net movement in funds		(33,743)	(33,743)	(5,093)
Total funds carried forward		<u><u>272,525</u></u>	<u><u>272,525</u></u>	<u><u>306,268</u></u>

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

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Total funds 2024 £	Total funds 2023 £
	Note	
Gross income in the reporting period	87,685	45,646
Less: Total expenditure	(121,428)	(50,739)
Net expenditure for the reporting period	(33,743)	(5,093)

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	-	37
		-	37
Current assets			
Debtors	9	(35,814)	(1,255)
Cash at bank and in hand		311,475	309,721
		275,661	308,466
Creditors: amounts falling due within one year	10	(3,136)	(2,235)
Net current assets		272,525	306,231
Total assets less current liabilities		272,525	306,268
Net assets excluding pension asset		272,525	306,268
Total net assets		272,525	306,268
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	272,525	306,268
Total funds		272,525	306,268

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 24 September 2024 and signed on their behalf by:

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024



Andrea Pokorna

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

European Pressure Ulcer Advisory Panel Charity 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.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	- 15% R.B.
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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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

1. Accounting policies (continued)

1.5 Debtors

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

1.6 Cash at bank and in hand

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

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.8 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Sponsorships	38,837	38,837

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Sponsorships	29,708	29,708
	29,708	29,708

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Membership	2,648	2,648
Conference & Events	46,200	46,200
	48,848	48,848

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Membership	1,411	1,411
Conference & Events	14,526	14,526
Other	1	1
	15,938	15,938

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Pressure ulcer relief advice	100,803	100,803
Research	20,624	20,624
Other	1	1
	<u>121,428</u>	<u>121,428</u>

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Pressure ulcer relief advice	50,061	50,061
Research	678	678
	<u>50,739</u>	<u>50,739</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Pressure ulcer relief advice	54,142	46,662	100,804
Research	20,623	-	20,623
Other	1	-	1
	<u>74,766</u>	<u>46,662</u>	<u>121,428</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Pressure ulcer relief advice	3,042	47,020	50,062
Research	678	-	678
Other	(1)	-	(1)
	<u>3,719</u>	<u>47,020</u>	<u>50,739</u>

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,440</u>	<u>1,440</u>

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £3,100 were reimbursed or paid directly to 26 Trustees (2023 - £9,161 to 26 Trustees). Expenses consist of meeting and travel expenses.

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2023	<u>209</u>
At 31 March 2024	<u>209</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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

8. Tangible fixed assets (continued)

	Office equipment £
Depreciation	
At 1 April 2023	173
Charge for the year	36
At 31 March 2024	209
Net book value	
At 31 March 2024	-
At 31 March 2023	36

9. Debtors

	2024 £	2023 £
Due after more than one year		
Other debtors	3,369	5,123
	3,369	5,123
Due within one year		
Trade debtors	(39,183)	(6,379)
Other unallocated	-	1
	(35,814)	(1,255)

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,136	2,233
Other unallocated	-	2
	3,136	2,235

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>311,475</u>	<u>309,721</u>

Financial assets measured at fair value through income and expenditure comprise of cash and bank.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	311,361	123,503	(96,286)	338,578
General Funds 1	(5,093)	(35,818)	(25,142)	(66,053)
	<u>306,268</u>	<u>87,685</u>	<u>(121,428)</u>	<u>272,525</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	311,361	45,646	(50,739)	306,268

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
General funds	306,268	87,685	(121,428)	272,525

Summary of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
General funds	311,361	45,646	(50,739)	306,268

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Debtors due after more than one year	3,369	3,369
Current assets	272,291	272,291
Creditors due within one year	(3,136)	(3,136)
Difference	1	(1)
Total	272,525	272,525

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	36	36
Debtors due after more than one year	5,123	5,123
Current assets	303,342	303,342
Creditors due within one year	(2,235)	(2,235)
Total	306,266	306,266

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY

England & Wales - Charity number 1066856

Accounts

Registered number: 3438264
Charity number: 1066856

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Jan Kottner, Germany - President
Andrea Pokorna, Czech Republic- President elect
Susanne Coleman, UK - Chair EPUAP 2023 Annual Meeting
Alison Porter Armstrong, UK - Treasurer (appointed 26 September 2017)
Jane Nixon, UK - Co-treasurer & Chair of the Guidelines Committee (appointed 23 September 2021)
Tom O'Connor, Ireland - Co-chair of Scientific Committee (appointed 23 September 2021)
Pierre-Yves Rohan, France - Chair of Research Committee (appointed 23 September 2021)
Dimitri Beeckman, Belgium - Co-chair of Research Committee
Beata Gress Halasz, Slovakia - Chair of the Educational Committee (appointed 25 September 2020)
Steven Smat, Belgium - Co-Chair of the Educational Committee (appointed 15 September 2022)
Peter Worsley, UK
Amit Gefen, Israel
Serena Crucianelli, Italy
Marie Line Gaubert, France
Ida Marie Bredesen, Norway
Paolo Alves, Portugal
Britt Hansen, Denmark
Lucie Charbonneau, Switzerland (appointed 17 September 2019)
Guido Ciprandi, Italy (appointed 17 September 2019)
Joan-Enric Torra i Bou, Spain (appointed 25 September 2020)
Kirsti Ahmajaarvi, Finland (appointed 25 September 2020)
Helen Strapp, Ireland (appointed 25 September 2020)
Camilla Leerskov Soerensen, Denmark (appointed 25 September 2020)
Maarit Ahtiala, Finland (appointed 23 September 2021)
Carina Baath, Sweden (appointed 23 September 2021)
Knaerke Soegaard, Denmark (appointed 23 September 2021)

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

Company registered number 3438264

Charity registered number 1066856

Registered office Clinical Trials Research Unit
University of Leeds
Leeds
West Yorkshire
LS2 9JT

Chief executive officer Jan Kottner

Accountants Birgitte Toft Accountancy Limited
Accountants
29 Tweedy Street
Wilsden
Bradford
West Yorkshire
BD15 0AE

Bankers Natwest Bank
Keighley (A) Branch
63 North Street
Keighley
West Yorkshire
BD21 3SB

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the European Pressure Ulcer Advisory Panel Charity for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

a. Policies and objectives

The European Pressure Ulcer Advisory Panel's objective is to provide relief for persons suffering from or at risk of pressure ulcers in particular through research and education of the public and by influencing pressure ulcer policy in all European countries towards an adequate patient centred and cost-effective pressure ulcer care.

The major activity of the charity is to provide a platform for clinicians, researchers, educators, policy makers, industry, and the public to collaboratively work on improved health outcomes for those at risk or suffering from pressure ulcers. EPUAP provides EU wide education and campaigns with accessible resources for clinicians and the public and supports international and interdisciplinary research activities and partnerships. An important focus is the development of cross-continent international clinical guidelines to support practitioners in making informed decisions about interventions for prevention and treatment (visit www.epuap.org/).

The most recent, 3rd edition, clinical guidelines co-published by EPUAP in collaboration with the American organisation the National Pressure Injury Advisory Panel (NPIAP) and the Pan Pacific Pressure Injury Alliance (PPPIA) in 2019, have since been translated into 19 languages and have distributed 6456 Clinical guidelines and more than 100.000 Quick Reference Guidelines downloaded worldwide. This has been the result of concerted effort by the Charity to maintain contemporaneous guidelines to effect societal change and to use electronic methods to support the dissemination of the guidelines. The 2019 clinical guidelines have also an app that makes the content easily available to healthcare professionals.

Having contributed to the realization of the updated Clinical Practice Guideline and Quick Reference Guideline together with NPIAP and PPPIA (launched in November 2019), EPUAP continue to support further planned updates, the translation into different languages and dissemination via conference presentations and podcasts. The updated methodology for the 2024 international guideline has been developed already and the guideline work started.

The critical importance of international collaboration with other partnership organisations has been built upon further in our activities with the NPIAP through the Prophylactic Dressing Standards Initiative. This initiative positions EPUAP as one of the key stakeholders in this task force in a 3-year programme (2021-2024) of work to develop 'gold standards' for prophylactic dressings.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2'.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Main activities undertaken to further the company's purposes for the public benefit

The following major meetings were organised and conducted successfully:

The EPUAP 2022 annual meeting was held in Prague 14 – 16 September 2022 as the first face-to-face annual meeting since the COVID-19 pandemic. The theme was Innovation and guidelines to improve patient outcomes: a journey to travel together in the light of new challenges! The conference is organized in partnership with the Czech Wound Management Association.

The meeting was attended by 480 delegates from 40 countries, 161 abstracts were accepted and presented as free paper or posters during the conference programme. The following awards were assigned – best oral presentation, best poster presentation and best student presentation, as well as the EPUAP 2022 Investigator Award and the Quality Improvement Project Award.

The next EPUAP annual meeting will take place in Leeds, United Kingdom, between 13 – 15 September 2023. The main topic of the conference is Innovations in Pressure Ulcer Prevention and Treatment. The conference is organized in partnership with the Society of Tissue Viability.

Achievements and performance

a. Main achievements of the company

The EPUAP is growing and becomes stronger and more influential each year. The role of EPUAP in creating awareness to the pressure ulcer problem, in stimulating basic and clinical research and in developing and implementing guidelines are pivotal in Europe and worldwide. One example for our far-reaching activities is the 'Stop Pressure Ulcer Day' initiative which continues to be an enormous success globally, with clinical and academic lectures and workshops, companies holding educational events, and considerable coverage in electronic and traditional healthcare media. The next Stop Pressure Ulcers Day will be on 16th November 2023.

EPUAP facilitates collaboration of researchers from associated countries via its Research Project Collaboration funding and Exchange Scholarships for students. Some of the intended collaborations have been delayed due to travel restrictions imposed by the COVID-19 pandemic.

The COVID-19 research, relating to pressure ulcer incidence and prevalence in ICUs, and funded by EPUAP, was carried on under the lead of the Portuguese and Swedish research groups. The preliminary results of the study were presented at the EPUAP Annual Meeting in Prague 2023. The final study will be published in a journal of specialty.

The EPUAP is delighted to lead all the above initiatives and to pave the way towards new means, science, technologies and guidelines to prevent or minimize the impact of pressure ulcers on vulnerable populations.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

b.

EPUAP President's vision for 2022-2023

In the period 2020 – 2022, EPUAP focused on collaborative partnerships, transparency and communication, digitalisation and sustainability.

EPUAP Board of Trustees

The Board of Trustees is tasked with delivering the President's vision and the 25 members represent 16 European Countries enabling penetration of the Charity activities across Europe. The activities of the Charity are delivered through 4 committees (Research; Education; Scientific; Guidelines) which are chaired and co-chaired by members of the Board of Trustees on a voluntary basis.

c. Review of activities

The EPUAP is a thriving society, which is constantly growing in size and influence, and will continue to expand and increase its impact related to the awareness to pressure ulcers, education, research and clinical guidelines, as well as involvement of industry – which sets higher standards for patient management and care. We will continue to lead in all the above aspects across Europe.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity reported net incoming resources of £ 45,646 for the year 2023 (2022: £9,344). The funds of the charity are continually monitored by the trustees.

It is a financial imperative of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and cover publication expenses. The trustees are pleased to have been able to continue to maintain this position despite the financial challenges of the past year arising from managing the activities of the Charity during the pandemic.

This report has been prepared in accordance with the provisions of section 419(2) of the Companies Act 2006 relating to small companies.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

a. Constitution

European Pressure Ulcer Advisory Panel Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have identified the major risks which the charity faces and are taking steps to mitigate those risks.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company 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.

Approved by order of the members of the board of Trustees on 15 September 2023 and signed on their behalf by:

Jan Kottner

Dr. Jan Kottner

Digital unterschrieben von Dr. Jan
Kottner
Datum: 2024.01.10 15:24:43 +01'00'

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of European Pressure Ulcer Advisory Panel Charity ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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.

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

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

Signed:

Dated:

Birgitte Toft Accountancy Limited

MAAT MATT

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	29,708	29,708	26,269
Other trading activities	3	15,938	15,938	30,810
Total income		<u>45,646</u>	<u>45,646</u>	<u>57,079</u>
Expenditure on:				
Charitable activities	4	50,739	50,739	47,734
Total expenditure		<u>50,739</u>	<u>50,739</u>	<u>47,734</u>
Net movement in funds		<u>(5,093)</u>	<u>(5,093)</u>	<u>9,345</u>
Reconciliation of funds:				
Total funds brought forward		311,361	311,361	302,016
Net movement in funds		(5,093)	(5,093)	9,345
Total funds carried forward		<u>306,268</u>	<u>306,268</u>	<u>311,361</u>

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

The notes on pages 13 to 22 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Total funds	<i>Total funds</i>
	2023	<i>2022</i>
	£	<i>£</i>
	Note	
Gross income in the reporting period	45,646	<i>57,079</i>
Less: Total expenditure	(50,739)	<i>(47,734)</i>
Net expenditure/(income) for the reporting period	(5,093)	<i>9,345</i>

The notes on pages 13 to 22 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	36	48
		<u>36</u>	<u>48</u>
Current assets			
Debtors	9	(1,256)	7,838
Cash at bank and in hand		309,721	305,708
		<u>308,465</u>	<u>313,546</u>
Creditors: amounts falling due within one year	10	(2,233)	(2,233)
Net current assets		<u>306,232</u>	<u>311,313</u>
Total assets less current liabilities		<u>306,268</u>	<u>311,361</u>
Net assets excluding pension asset		<u>306,268</u>	<u>311,361</u>
Total net assets		<u><u>306,268</u></u>	<u><u>311,361</u></u>
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	306,268	311,361
Total funds		<u><u>306,268</u></u>	<u><u>311,361</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 15 September 2023 and signed on their behalf by:

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

Jan Kottner

Dr. Jan Kottner

Digital unterschrieben von Dr. Jan
Kottner
Datum: 2024.01.10 15:25:15 +01'00'

The notes on pages 13 to 22 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

European Pressure Ulcer Advisory Panel Charity 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.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	- 15% R.B.
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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.5 Debtors

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

1.6 Cash at bank and in hand

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

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.8 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Sponsorships	29,708	29,708

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Sponsorships	26,269	26,269
	26,269	26,269

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Membership	1,411	1,411
Conference & Events	14,526	14,526
Other	1	1
	15,938	15,938

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Membership	2,488	2,488
Conference & Events	21,506	21,506
Guidelines	6,816	6,816
	30,810	30,810

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Pressure ulcer relief advice	50,061	50,061
Research	678	678
	<u>50,739</u>	<u>50,739</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Pressure ulcer relief advice	39,212	39,212
Research	8,523	8,523
Other	(1)	(1)
	<u>47,734</u>	<u>47,734</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Pressure ulcer relief advice	3,042	47,020	50,062
Research	677	-	677
	<u>3,719</u>	<u>47,020</u>	<u>50,739</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Pressure ulcer relief advice	2,598	36,614	39,212
Research	8,523	-	8,523
	<u>11,121</u>	<u>36,614</u>	<u>47,734</u>

6. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,440	1,440

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £2,808 were reimbursed or paid directly to 8 Trustees (2022 - £0 to 25 Trustees). Expenses consist of meeting and travel expenses.

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2022	<u>209</u>
At 31 March 2023	<u>209</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Tangible fixed assets (continued)

	Office equipment £
Depreciation	
At 1 April 2022	161
Charge for the year	12
	173
At 31 March 2023	173
 Net book value	
At 31 March 2023	36
At 31 March 2022	48

9. Debtors

	2023 £	2022 £
Due after more than one year		
Other debtors	5,123	9,135
	5,123	9,135
Due within one year		
Trade debtors	(6,379)	(1,298)
Other unallocated	-	1
	(1,256)	7,838

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,233	2,233

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Financial instruments

	2023	<i>2022</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	309,721	<i>305,708</i>

Financial assets measured at fair value through income and expenditure comprise of cash and bank.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	311,361	123,503	(96,286)	338,578
General Funds 1	-	(77,857)	45,547	(32,310)
	<u>311,361</u>	<u>45,646</u>	<u>(50,739)</u>	<u>306,268</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
General Funds - all funds	302,017	57,079	(47,735)	311,361

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	311,361	45,646	(50,739)	306,268

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
General funds	302,017	57,079	(47,735)	311,361

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	36	36
Debtors due after more than one year	5,123	5,123
Current assets	303,341	303,341
Creditors due within one year	(2,233)	(2,233)
Difference	1	(1)
Total	306,268	306,268

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	48	48
Debtors due after more than one year	9,135	9,135
Current assets	304,411	304,411
Creditors due within one year	(2,233)	(2,233)
Total	311,361	311,361

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY

England & Wales - Charity number 1066856

Accounts

Registered number: 3438264
Charity number: 1066856

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Jan Kottner, Germany - President
Dimitri Beeckman, Belgium - Immediate past President (appointed 12 September 2018)
Susanne Coleman, UK - Treasurer (appointed 26 September 2016)
Alison Porter Armstrong, UK - Co Treasurer (appointed 26 September 2017)
Zena Moore, Ireland - Chair Scientific Committee (resigned 23 September 2021)
Peter Worsley, UK
Katrín Balzer, Germany - Co Chair Guidelines Committee (resigned 23 September 2021)
Andrea Pokorna, Czech Republic - Chair EPUAP 2020
Nils Lahmann, Germany - Chair Research Committee (resigned 23 September 2021)
Steven Smet, Belgium- Chair Education Committee (resigned 23 September 2021)
Ulrika Kallman, Sweden (resigned 23 September 2021)
Amit Gefen, Israel
Serena Crucianelli, Italy
Marie Line Gaubert, France
Ida Marie Bredesen, Norway
Paolo Alves, Portugal
Britt Hansen, Denmark
Dominique Siguado-Roussel, France (resigned 23 September 2021)
Lucie Charbonneau, Switzerland (appointed 17 September 2019)
Guido Ciprandi, Italy (appointed 17 September 2019)
Joan-Enric Torra i Bou, Spain (appointed 25 September 2020)
Kirsti Ahmajaarvi, Finland (appointed 25 September 2020)
Beata Gress Halasz, Slovakia (appointed 25 September 2020)
Helen Strapp, Ireland (appointed 25 September 2020)
Camilla Leerskov Soerensen, Denmark (appointed 25 September 2020)
Maarit Ahtiala, Finland (appointed 23 September 2021)
Carina Baath, Sweden (appointed 23 September 2021)
Jane Nixon, UK (appointed 23 September 2021)
Knaerke Soegaard, Denmark (appointed 23 September 2021)
Tom O'Connor, Ireland (appointed 23 September 2021)
Pierre-Yves Rohan, France (appointed 23 September 2021)

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

Company registered number 3438264

Charity registered number 1066856

Registered office Clinical Trials Research Unit
University of Leeds
Leeds
West Yorkshire
LS2 9JT

Chief executive officer Jan Kottner

Accountants Birgitte Toft Accountancy Limited
Accountants
29 Tweedy Street
Wilsden
Bradford
West Yorkshire
BD15 0AE

Bankers Natwest Bank
Keighley (A) Branch
63 North Street
Keighley
West Yorkshire
BD21 3SB

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the European Pressure Ulcer Advisory Panel Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The European Pressure Ulcer Advisory Panel's objective is to provide relief for persons suffering from or at risk of pressure ulcers in particular through research and education of the public.

The major activities of the charity is to provide a platform for clinicians, researchers, educators, policy makers, industry and the public to collaboratively work on improved health outcomes for those at risk or suffering from pressure ulcers. EPUAP provides EU wide education and campaigns with accessible resources for clinicians and the public and supports international and interdisciplinary research activities and partnerships. An important focus is the development of cross-continent international clinical guidelines to support practitioners in making informed decisions about interventions for prevention and treatment (visit www.euap.org/).

The most recent, 3rd edition, clinical guidelines co-published by EPUAP in collaboration with the American organisation the National Pressure Injury Advisory Panel (NPIAP) and the Pan Pacific Pressure Injury Alliance (PPPIA) in 2019, have since been translated into 19 languages and have sold 5551 Clinical guidelines and 8521 Quick Reference Guidelines copies worldwide. This has been the result of concerted effort by the Charity to maintain contemporaneous guidelines to effect societal change and to use electronic methods to support the dissemination of the guidelines. The 2019 clinical guidelines has also an app that makes the content easily available to healthcare professionals.

The critical importance of international collaboration with other partnership organisations has been built upon further in our activities with the NPIAP through the Prophylactic Dressing Standards Initiative. This initiative positions EPUAP as one of the key stakeholders in this task force over the next 3 years in developing 'gold standards' for prophylactic dressings.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2).

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Main activities undertaken to further the company's purposes for the public benefit

The following major meetings were organised and conducted successfully:

- EPUAP Annual Meeting, 18 – 19 October 2021. The main theme of the programme was INNOVATION THROUGH NECESSITY: Lessons learned in the past for a brighter future for pressure ulcer prevention and treatment. The meeting was attended by 300 participants (originally planned for Prague). It was originally planned for Prague but held virtually because of the pandemic.
- EPUAP Focus Meeting was held 26 May 2022. The meeting focused on topics such as patient safety and quality management, pressure ulcer guidelines, health technologies at bedside and others and it was attended by 200 participants (originally planned for Sønderborg but held virtually because of the pandemic).

The EPUAP 2022 annual meeting will be our first face-to-face annual meeting since the COVID-19 pandemic and is planned to take place in Prague, 14 – 16 September 2022. The theme is Innovation and guidelines to improve patient outcomes: a journey to travel together in the light of new challenges!

EPUAP has also organised a series of 3 podcasts and 1 webinar and podcasts on topics related to pressure ulcer prevention and treatment. The webinars and podcasts contribute to the EPUAP online resources that are freely available to all healthcare professionals and the sessions are led by experts in the field.

Achievements and performance

a. Main achievements of the company

The EPUAP is growing and becomes stronger and more influential each year. The role of EPUAP in creating awareness to the pressure ulcer problem, in stimulating basic and clinical research and in developing and implementing guidelines are pivotal in Europe and worldwide. One example for our far-reaching activities is the 'Stop Pressure Ulcer Day' initiative which continues to be an enormous success globally, with clinical and academic lectures and workshops, companies holding educational events, and considerable coverage in electronic and traditional healthcare media.

EPUAP facilitates collaboration of researchers from associated countries via its Research Project Collaboration funding and Exchange Scholarships for students. Some of the intended collaborations have been delayed due to travel restrictions imposed by the COVID-19 pandemic.

EPUAP also provided funding to support COVID-19 research, relating to pressure ulcer incidence and prevalence in ICUs, being led by a Portuguese and Swedish research group.

Having contributed to the realization of the updated Clinical Practice Guideline and Quick Reference Guideline together with NPIAP and PPIA (launched in November 2019), EPUAP continues to support further planned updates, the translation into different languages and dissemination via conference presentations and podcasts. The updated methodology for the 2024 international guideline has been developed already.

The EPUAP is delighted to lead all the above initiatives and to pave the way towards new means, science, technologies and guidelines to prevent or minimize the impact of pressure ulcers on vulnerable populations.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

b.

In the period 2020 - 2022, EPUAP focused on collaborative partnerships, transparency and communication, digitalisation and sustainability.

EPUAP Board of Trustees

The Board of Trustees is tasked with delivering the President's vision and the 25 members represent 16 European Countries enabling penetration of the Charity activities across Europe. The activities of the Charity are delivered through 4 committees (Research; Education; Scientific; Guidelines) which are chaired and co-chaired by members of the Board of Trustees on a voluntary basis.

c. Review of activities

The EPUAP is a thriving society, which is constantly growing in size and influence, and will continue to expand and increase its impact related to the awareness to pressure ulcers, education, research and clinical guidelines, as well as involvement of industry - which sets higher standards for patient management and care. We will continue to lead in all the above aspects across Europe.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity reported net incoming resources of £9,344 for the year 2022 (2021: £26,321). The funds of the charity are continually monitored by the trustees.

It is a financial imperative of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and cover publication expenses. The trustees are pleased to have been able to continue to maintain this position despite the financial challenges of the past year arising from managing the activities of the Charity during the pandemic.

This report has been prepared in accordance with the provisions of section 419(2) of the Companies Act 2006 relating to small companies.

Structure, governance and management

a. Constitution

European Pressure Ulcer Advisory Panel Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have identified the major risks which the charity faces and are taking steps to mitigate those risks.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company 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.

Approved by order of the members of the board of Trustees on 15 September 2022 and signed on their behalf by:

Jan Kottner

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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of European Pressure Ulcer Advisory Panel Charity ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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.

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

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

Signed:

Dated: 15 September 2022

Birgitte Toft Accountancy Limited

MAAT MATT

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	2	26,269	26,269	19,883
Other trading activities	3	30,810	30,810	57,085
Total income		57,079	57,079	76,968
Expenditure on:				
Charitable activities	4	47,734	47,734	50,648
Total expenditure		47,734	47,734	50,648
Net movement in funds		9,345	9,345	26,320
Reconciliation of funds:				
Total funds brought forward		302,016	302,016	275,696
Net movement in funds		9,345	9,345	26,320
Total funds carried forward		311,361	311,361	302,016

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

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Total funds	<i>Total funds</i>
	2022	<i>2021</i>
	£	<i>£</i>
	Note	
Gross income in the reporting period	57,079	<i>76,968</i>
Less: Total expenditure	(47,734)	<i>(50,648)</i>
Net income for the reporting period	9,345	<i>26,320</i>

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	48	64
		<u>48</u>	<u>64</u>
Current assets			
Debtors	9	7,838	(3,695)
Cash at bank and in hand		305,708	307,880
		<u>313,546</u>	<u>304,185</u>
Creditors: amounts falling due within one year	10	(2,233)	(2,233)
Net current assets		311,313	301,952
Total assets less current liabilities		311,361	302,016
Net assets excluding pension asset		311,361	302,016
Total net assets		311,361	302,016
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	311,361	302,016
Total funds		311,361	302,016

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 15 September 2022 and signed on their behalf by:

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

Jan Kottner

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The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

European Pressure Ulcer Advisory Panel Charity 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.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	- 15% R.B.
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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.5 Debtors

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

1.6 Cash at bank and in hand

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

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.8 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Sponsorships	26,269	26,269

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Sponsorships	19,883	19,883
	19,883	19,883

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Membership	2,488	2,488
Conference & Events	21,506	21,506
Guidelines	6,816	6,816
	30,810	30,810

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Membership	3,810	3,810
Conference & Events	5,498	5,498
Currency Gain	1,239	1,239
Guidelines	46,538	46,538
	57,085	57,085

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Pressure ulcer relief advice	39,212	39,212
Research	8,522	8,522
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Pressure ulcer relief advice	46,343	46,343
Research	4,305	4,305
	<u> </u>	<u> </u>
	<u>50,648</u>	<u>50,648</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Pressure ulcer relief advice	2,598	36,614	39,212
Research	8,523	-	8,523
	<u> </u>	<u> </u>	<u> </u>
	<u>11,121</u>	<u>36,614</u>	<u>47,734</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Pressure ulcer relief advice	2,772	43,571	46,343
Research	4,305	-	4,305
	<u>7,077</u>	<u>43,571</u>	<u>50,648</u>

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,440	1,440

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £0 were reimbursed or paid directly to 31 Trustees (2021 - £0 to 28 Trustees). Expenses consist of meeting and travel expenses.

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2021	209
At 31 March 2022	209

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Tangible fixed assets (continued)

	Office equipment £
Depreciation	
At 1 April 2021	145
Charge for the year	16
At 31 March 2022	161
Net book value	
At 31 March 2022	48
<i>At 31 March 2021</i>	64

9. Debtors

	2022 £	2021 £
Due after more than one year		
Other debtors	9,135	-
	9,135	-
Due within one year		
Trade debtors	(1,298)	(3,695)
Other unallocated	1	-
	7,838	(3,695)

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,233	2,233

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	305,708	<i>307,880</i>

Financial assets measured at fair value through income and expenditure comprise of cash and bank.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	302,016	123,503	(96,286)	329,233
General Funds 1	-	(66,424)	48,552	(17,872)
	<u>302,016</u>	<u>57,079</u>	<u>(47,734)</u>	<u>311,361</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	275,696	76,968	(50,648)	302,016
	<u>275,696</u>	<u>76,968</u>	<u>(50,648)</u>	<u>302,016</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
General funds	302,016	57,079	(47,734)	311,361
	<u>302,016</u>	<u>57,079</u>	<u>(47,734)</u>	<u>311,361</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£
General funds	275,696	76,968	(50,648)	302,016
	<u>275,696</u>	<u>76,968</u>	<u>(50,648)</u>	<u>302,016</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	48	48
Debtors due after more than one year	9,135	9,135
Current assets	304,411	304,411
Creditors due within one year	(2,233)	(2,233)
Total	<u>311,361</u>	<u>311,361</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	64	64
Current assets	304,185	304,185
Creditors due within one year	(2,233)	(2,233)
Total	<u>302,016</u>	<u>302,016</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY

England & Wales - Charity number 1066856

Accounts

Registered number: 3438264
Charity number: 1066856

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Dimitri Beeckman, Belgium - President (appointed 12 September 2018)
Jane Nixon, UK - Immediate past President (appointed 26 September 2016,
resigned 25 September 2020)
Susanne Coleman, UK - Treasurer (appointed 26 September 2016)
Alison Porter Armstrong, UK - Co Treasurer (appointed 26 September 2017)
Zena Moore, Ireland - Chair Scientific Committee
Peter Worsley, UK - Co-Chair Scientific Committee
Jan Kottner, Germany - Chair Guidelines Committee
Katrin Balzer, Germany - Co Chair Guidelines Committee
Andrea Pokorna, Czech Republic - Chair EPUAP 2020
Nils Lahmann, Germany - Chair Research Committee
Steven Smet, Germany - Chair Education Committee
Maarit Ahtiala, Finland (resigned 25 September 2020)
Carina Baath, Sweden (appointed 12 September 2018, resigned 25 September
2020)
Rolf Jensen, Denmark (resigned 25 September 2020)
Ulrika Kallman, Sweden
Amit Gefen, Israel
Serena Crucianelli, Italy
Marie Line Gaubert, France
Yohan Payan, France (resigned 25 September 2020)
Ida Marie Bredesen, Norway
Paolo Alves, Portugal
Britt Hansen, Denmark
Dominique Siguado-Roussel, France
Lucie Charbonneau, Switzerland (appointed 17 September 2019)
Guido Ciprandi, Italy (appointed 17 September 2019)
Joan-Enric Torra i Bou, Spain (appointed 25 September 2020)
Kirsti Ahmajaarvi, Finland (appointed 25 September 2020)
Beata Gress Halasz, Slovakia (appointed 25 September 2020)
Helen Strapp, Ireland (appointed 25 September 2020)
Camilla Leerskov Soerensen, Denmark (appointed 25 September 2020)

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Company registered number	3438264
Charity registered number	1066856
Registered office	Clinical Trials Research Unit University of Leeds Leeds West Yorkshire LS2 9JT
Chief executive officer	Dimitri Beeckman
Accountants	Birgitte Toft Accountancy Limited Accountants 29 Tweedy Street Wilsden Bradford West Yorkshire BD15 0AE
Bankers	Natwest Bank Keighley (A) Branch 63 North Street Keighley West Yorkshire BD21 3SB

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the European Pressure Ulcer Advisory Panel Charity for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The European Pressure Ulcer Advisory Panel's objective is to provide relief for persons suffering from or at risk of pressure ulcers in particular through research and education of the public.

The major activities of the charity is to provide a platform for clinicians, researchers, educators, policy makers, industry and the public to collaboratively work on improved health outcomes for those at risk or suffering from pressure ulcers. EPUAP provides EU wide education and campaigns with accessible resources for clinicians and the public and supports international and interdisciplinary research activities and partnerships. An important focus is the development of cross-continent international clinical guidelines to support practitioners in making informed decisions about interventions for prevention and treatment (visit www.euap.org/).

The most recent, 3rd edition, clinical guidelines co-published by EPUAP in collaboration with the American organisation the National Pressure Injury Advisory Panel (NPIAP) and the Pan Pacific Pressure Injury Alliance (PPPIA) in 2019, have since been translated into 19 languages and have sold 5551 Clinical guidelines and 8521 Quick Reference Guidelines copies worldwide. This has been the result of concerted effort by the Charity to maintain contemporaneous guidelines to effect societal change and to use electronic methods to support the dissemination of the guidelines. The 2019 clinical guidelines has also an app that makes the content easily available to healthcare professionals.

The critical importance of international collaboration with other partnership organisations has been built upon further in our activities with the NPIAP through the Prophylactic Dressing Standards Initiative. This initiative positions EPUAP as one of the key stakeholders in this task force over the next 3 years in developing 'gold standards' for prophylactic dressings.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2'.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Main activities undertaken to further the company's purposes for the public benefit

IEPUAP held its first virtual meeting on 24th September 2020 and the main theme of the programme was **2020 – THE MOST CHALLENGING OF TIMES: FOCUSING ON CONTEMPORARY ISSUES IN PRESSURE ULCER PREVENTION AND MANAGEMENT**. The virtual annual meeting was attended by 300 participants.

As a result of the COVID-19 pandemic, the EPUAP Annual Meeting that was supposed to take place in Prague in 2021 has been postponed to 2022. In 2021, EPUAP will organise the second EPUAP virtual conference between 18 – 19 October 2021 and the topic will be **INNOVATION THROUGH NECESSITY: LESSONS LEARNED IN THE PAST FOR A BRIGHTER FUTURE FOR PRESSURE ULCER PREVENTION AND TREATMENT**.

EPUAP has organised a series of 6 webinars and podcasts on topics related to pressure ulcer prevention and treatment. The webinars and podcasts contribute to the EPUAP online education resources that are freely available to all healthcare professionals and the sessions are led by experts in the field.

Achievements and performance

a. Main achievements of the company

The EPUAP is growing fast and becomes stronger and more influential each year. The role of EPUAP in creating awareness to the pressure ulcer problem, in stimulating basic and clinical research and in developing guidelines are pivotal in Europe and worldwide. One example for our far-reaching activities is the 'Stop Pressure Ulcer Day' initiative which continues to be an enormous success globally, with clinical and academic lectures and workshops, companies holding educational events, and considerable coverage in electronic and traditional healthcare media.

EPUAP facilitates collaboration of researchers from associated countries via its **Research Project Collaboration funding** and **Exchange Scholarships for students**. Some of the intended collaborations have been delayed to next year due to travel restrictions imposed by the COVID 19 pandemic. We have also agreed an additional funding opportunity, specifically for pressure ulcer related research associated with the COVID 19 pandemic and this will be realised next year.

Having contributed to the realization of the updated Clinical Practice Guideline and Quick Reference Guideline together with NPIAP and PPPIA (launched in November 2019), EPUAP continue support further planned updates, the translation into different languages and dissemination via conference presentations and podcasts.

The EPUAP is delighted to lead all the above initiatives and to pave the way towards new means, science, technologies and guidelines to prevent or minimize the impact of pressure ulcers on vulnerable populations.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

b. EPUAP President's vision for 2020 - 2022.

In the period 2020 - 2022, EPUAP will focus on collaborative partnerships, transparency and communication, digitalisation and sustainability.

EPUAP Board of Trustees

The Board of Trustees is tasked with delivering the President's vision and the 25 members represent 15 European Countries enabling penetration of the Charity activities across Europe. The activities of the Charity are delivered through 4 committees (Research; Education; Scientific; Guidelines) which are chaired and co-chaired by members of the Board of Trustees on a voluntary basis.

c. Review of activities

The EPUAP is a thriving society, which is constantly growing in size and influence, and will continue to expand and increase its impact related to the awareness to pressure ulcers, education, research and clinical guidelines, as well as involvement of industry - which sets higher standards for patient management and care. We will continue to lead in all the above aspects across Europe.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity reported net incoming resources of £26,321 for the year 2021 (2020: £27,217). The funds of the charity are continually monitored by the trustees.

It is a financial imperative of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and cover publication expenses. The trustees are pleased to have been able to continue to maintain this position despite the financial challenges of the past year arising from managing the activities of the Charity during the pandemic.

This report has been prepared in accordance with the provisions of section 419(2) of the Companies Act 2006 relating to small companies.

Structure, governance and management

a. Constitution

European Pressure Ulcer Advisory Panel Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company 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.

Approved by order of the members of the board of Trustees on 23 September 2021 and signed on their behalf by:

Dimitri Beeckman



EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

**Independent examiner's report to the Trustees of European Pressure Ulcer Advisory Panel
Charity ('the company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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.

Independent examiner's statement

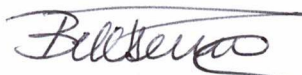
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. 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
4. 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.

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

Signed:



Dated: 23 September 2021

Birgitte Toft Accountancy Limited

MAAT MATT

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	2	19,884	19,884	52,475
Other trading activities	3	57,085	57,085	71,028
		<u>76,969</u>	<u>76,969</u>	<u>123,503</u>
Total income				
Expenditure on:				
Charitable activities	4	50,648	50,648	96,286
		<u>50,648</u>	<u>50,648</u>	<u>96,286</u>
Total expenditure				
		<u>26,321</u>	<u>26,321</u>	<u>27,217</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		275,696	275,696	248,479
Net movement in funds		26,321	26,321	27,217
		<u>302,017</u>	<u>302,017</u>	<u>275,696</u>
Total funds carried forward				

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

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Total funds	<i>Total funds</i>
	2021	<i>2020</i>
	£	<i>£</i>
	Note	
Gross income in the reporting period	76,969	<i>123,503</i>
Less: Total expenditure	(50,648)	<i>(96,286)</i>
	<hr/>	<hr/>
Net income for the reporting period	26,321	<i>27,217</i>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	64	86
		64	86
Current assets			
Debtors	9	(3,695)	18,111
Cash at bank and in hand		307,881	258,939
		304,186	277,050
Creditors: amounts falling due within one year	10	(2,233)	(1,440)
Net current assets		301,953	275,610
Total assets less current liabilities		302,017	275,696
Net assets excluding pension asset		302,017	275,696
Total net assets		302,017	275,696
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	302,017	275,696
Total funds		302,017	275,696

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 23 September 2021 and signed on their behalf by:

S.B. Coleman

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)
REGISTERED NUMBER: 3438264

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

Dimitri Beeckman
(Chair of Trustees)

Susanne Coleman

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

European Pressure Ulcer Advisory Panel Charity 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.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	- 15% R.B.
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EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.5 Debtors

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

1.6 Cash at bank and in hand

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

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.8 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Sponsorships	19,884	19,884

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Sponsorships	<u>52,475</u>	<u>52,475</u>

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Membership	3,810	3,810
Conference & Events	5,498	5,498
Currency difference	1,239	1,239
Guidelines	46,538	46,538
	<u>57,085</u>	<u>57,085</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Membership	2,651	2,651
Conference & Events	29,585	29,585
Fundraising 4	496	496
Guidelines	38,296	38,296
	<u>71,028</u>	<u>71,028</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Pressure ulcer relief advice	46,343	46,343
Research	4,305	4,305
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Pressure ulcer relief advice	84,615	84,615
Research	11,670	11,670
Other	1	1
	<u> </u>	<u> </u>
	<u>96,286</u>	<u>96,286</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Pressure ulcer relief advice	2,772	43,571	46,343
Research	4,305	-	4,305
	<u> </u>	<u> </u>	<u> </u>
	<u>7,077</u>	<u>43,571</u>	<u>50,648</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Pressure ulcer relief advice	21,984	62,631	84,615
Research	11,670	-	11,670
	<u>33,654</u>	<u>62,631</u>	<u>96,286</u>

6. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,440	1,440

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, expenses totalling £0 were reimbursed or paid directly to 28 Trustees (2020 - £40,172 to 30 Trustees). Expenses consist of meeting and travel expenses.

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2020	209
At 31 March 2021	<u>209</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Tangible fixed assets (continued)

	Office equipment £
Depreciation	
At 1 April 2020	123
Charge for the year	22
At 31 March 2021	145
Net book value	
At 31 March 2021	64
<i>At 31 March 2020</i>	86

9. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	(3,695)	18,111
	(3,695)	18,111

10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,233	1,440
	2,233	1,440

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Financial instruments

	2021	2020
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	307,880	258,939

Financial assets measured at fair value through income and expenditure comprise of cash and bank.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	275,696	123,503	(96,286)	302,913
General Funds 1	-	(46,534)	45,638	(896)
	<u>275,696</u>	<u>76,969</u>	<u>(50,648)</u>	<u>302,017</u>

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
General Funds - all funds	248,479	123,503	(96,286)	275,696

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	275,696	76,969	(50,648)	302,017

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	248,479	123,503	(96,286)	275,696

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	64	64
Current assets	304,185	304,185
Creditors due within one year	(2,233)	(2,233)
Difference	1	(1)
Total	<u>302,017</u>	<u>302,017</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	86	86
Current assets	277,050	277,050
Creditors due within one year	(1,440)	(1,440)
Total	<u>275,696</u>	<u>275,696</u>