
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)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1 - 2
Trustees' report	3 - 7
Independent examiner's report	8
Statement of financial activities	9
Income and expenditure account	10
Balance sheet	11 - 12
Notes to the financial statements	13 - 22

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 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
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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 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
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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
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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
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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
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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		45,646	45,646	57,079
Expenditure on:				
Charitable activities	4	50,739	50,739	47,734
Total expenditure		50,739	50,739	47,734
Net movement in funds		(5,093)	(5,093)	9,345
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		306,268	306,268	311,361

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

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:

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

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
(A company limited by guarantee)

**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>50,678</u>	<u>50,678</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	<u>1,440</u>	<u>1,440</u>

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	209
At 31 March 2023	<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 2023**

8. Tangible fixed assets (continued)

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

9. Debtors

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

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 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	309,721	305,708

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 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