
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 Sigaucho-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.

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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/>

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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.

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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.

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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
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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		<u>245,074</u>	<u>272,525</u>
Total assets less current liabilities		<u>245,074</u>	<u>272,525</u>
Net assets excluding pension asset		<u>245,074</u>	<u>272,525</u>
Total net assets		<u><u>245,074</u></u>	<u><u>272,525</u></u>
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	245,074	272,525
Total funds		<u><u>245,074</u></u>	<u><u>272,525</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 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.

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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
	<hr/>	<hr/>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Sponsorships	38,837	38,837
	<hr/>	<hr/>

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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> </u>	<u> </u>

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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>

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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	-	-

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

10. Financial instruments

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

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>

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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

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

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

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**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>